

# Hawaiian Gazette.

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HONOLULU, H. I.: FRIDAY, APRIL 10, 1896.—SEMI-WEEKLY.

WHOLE NO. 1749.

## Hawaiian Gazette.

SEMI-WEEKLY.

ISSUED TUESDAYS AND FRIDAYS

W. R. FARRINGTON, EDITOR.

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Testimonial to Agent Bergstrom

From a Celebrated Pianist.

(P. C. Advertiser, January 10, 1896.)

Honolulu, H. I., December 28, 1895.

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DEAR SIR:—It gives me much pleasure to

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inet Grand piano used by me at the series

of concerts given at the Y. M. C. A. Hall

by the Ovide Music Concert Company.

The piano has a very superior tone quality

and the action is perfect. I was very for-

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## THE BOERS ARE ARMING

Late News From the Old

World.

TROUBLE IN AFRICA.

President Kruger Still in Pretoria.

Alliance With Orange Free State.

The Head of the Red Cross—Anglo-

Italian Alliance—Matabeleland.

LONDON, March 27.—A Pretoria dis-

patch to the Times says:

"The situation is serious. President

Kruger has concluded a new offensive

and defensive alliance with the Orange

Free State. President Steyn of the Or-

ange Free State and the executive coun-

cil strongly advise President Kruger

not to go to England. The Transvaal

wants its independence guaranteed by

England in connection with the other

powers.

"The Boers are arming in the Orange

Free State and in Cape Colony.

"The large influx of Germans has

been drafted into the police and the

artillery.

"Dr. W. J. Leyds, Secretary of State

of the Transvaal, who has been here

for some time, has used the secret ser-

vice money largely to encourage immi-

gration from Germany.

"The Free State and Afrikanerbund

have offered to support the Boers."

An editorial in the Times, comment-

ing on the gravity of the foregoing

facts, says:

"Which facts emanate from a trust-

worthy private source. If these are

true it indicates a powerful coalition

against England. The arming of the

Boers can have but one aim. England,

however, will do nothing by way of

guarantee or otherwise to give any

other power the right to interfere with

the South African Republic."

TROUBLE IN MATABELELAND.

Son of Lobengula Attempts to Gain

Lost Power.

CAPETOWN, March 28.—Latest ad-

vice from Bulawayo state that the son

of the late King of Lobengula, who was

banished from Matabeleland last year,

has returned and placed himself at the

head of the insurgent Matabeles. The

latter have in some manner obtained

possession of many rifles and a stock

of ammunition, which, although not

believed to be large, is sufficient to en-

able the natives to make a very much

more effective fight than they did two

years ago. Dispatches have been re-

ceived from Bulawayo during the day

saying that more arms and ammunition

are being hurried forward, as though there

are plenty of volunteers, there are not

sufficient weapons to arm them. Scouts

who have returned to Salisbury and

Bulawayo report that the natives are

gathering in large bodies at different

parts, and are herding together all the

cattle available. They are being ex-

cited by the medicine men, and a strong

force will have to be employed to re-

store order.

Men are arming for the defence and

for active operations against the rebels

Mr. Cecil Rhodes is expected to arrive

at Uwayo today, and will assume con-

trol of the repressive measures. Busi-

ness throughout Matabeleland is com-

pletely paralyzed and will remain so

until the revolution is crushed. Rein-

forcements of mounted police are being

drafted to Bulawayo and Salisbury, and

additional Maxim guns are being for-

warded to both points.

KRUGER'S VISIT.

Is Very Friendly With the Colonial

Secretary.

PRETORIA, March 27.—President

Kruger issued an official denial of the

reports which have found currency in

England and cabled back here, that a

strained condition of relations exists

between himself and the Colonial Sec-

retary. President Kruger says further

that he has not declined to visit Eng-

land. The burghers, he says, are leav-

ing things entirely in the hands of the

executive, instead of offering objections

to the visit, as has been reported.

SAW HEART AND LUNGS.

The Human Body Penetrated With the

Naked Eye by "Wizard" Edison.

NEW YORK, March 21.—Edison suc-

ceeded in penetrating the human body

with the naked eye last Friday. He

looked into the heart and lungs and ex-

amined the arteries and blood vessels

and muscles of one of his assistants.

Sugar for the East.

SAN FRANCISCO, March 25.—

The American ship Dirigo, which

was damaged on her recent trip

from New York to this port, left

the Union Iron Works drydock to-

day and was towed to Mission

Rock. The vessel has been re-

paired, thoroughly overhauled

and sufficiently ballasted for an-



Minister Smith—The power of the Board of Health to decide upon what is a menace to the public health is a right recognized throughout the world. The same right is given in other departments. If there happens to be a fire and by blowing up my buildings the destruction can be stopped, the Chief of the Fire Department has a perfect right to do it without consulting me; he does not have to run around to the courts to find out whether it is right to do it. If I have a dog that goes mad and proceeds to bite people the policeman who sees it has a perfect right to kill it without notifying me of his intention, or giving me a right to fight any proposed action in the courts.

Rep. Robertson—The Government would have to pay damages, though.

Minister Smith (continuing)—That is another matter. If the condemnation proceedings are to be taken from one court to another, it would be six months before a decision could be had.

Rep. Robertson—I don't want to be understood as opposing any bill that will provide for the protection of public health. The Board of Health has that power and will continue to hold it. But I defy any one to show me any constitutionality in an Act that is not reviewable by a court. Minister Smith's remarks about burning buildings and mad dogs have nothing to do with this bill. There is no provision here for a review by the Executive Council; it simply gives the Board of Health the undeniable right to condemn property and I ask to be shown such a condition of affairs in any civilized country.

Minister Smith—I think Rep. Robertson is getting a little mixed. We must have a law that will give arbitrary laws in dealing with such matters, to some body in the Government.

Rep. Robertson—I do not object to that, but you provide here that the decision of the Board of Health shall be final. I contend that a decision that is not reviewable by a court is unconstitutional.

A general discussion on the advisability of having the committee change the wording of the Act, so that the law while being effective would not confer such arbitrary powers on any body, resulted in the bill being referred back to the committee.

On motion to adjourn, Minister Smith requested that it be until today, as there would be a meeting of the Executive Council that would occupy all the afternoon. Adjourned.

### Thirty-ninth Day. WEDNESDAY, April 8.

After the opening ceremonies of the Senate, Senator Brown presented a petition signed by twenty-seven physicians against a physicians' license. Senator Lyman reported the Registration Act, Ensign bill, Judiciary bill and Senate Bill No. 14, referring to contest elections, placed before the President.

The special committee to which was referred the petition of H. Hackfeld & Co., and the Kahuku plantation, for refunding the import tax on certain machinery, reported that after consulting the Executive and Collector-General, they could not recommend granting the favor. To refund would establish a dangerous precedent, and there was no telling how far it might extend. The report was adopted and the petition laid on the table.

Senator McCandless presented a report on taxation from a special committee.

After reading the report Senator McCandless offered a resolution to allow the press free access to the data from the tax office, which the committee had in its possession. This resolution was adopted.

The kerosene oil bill passed the second reading and was made the special order for third reading on Friday.

On motion of Senator Brown the Internal Tax bill was taken up for second reading and considered item by item.

The first section, naming the usual taxation divisions, passed without discussion. Section 2 passed, placing the time of assessment on sugar crops at January 1st; on rice crops, May 1st. The poll tax was fixed at \$1; school tax, \$2; and road tax, \$2. The road tax is payable by all male citizens between the ages of 17 and 50. Senator Hocking asked for an amendment by which male citizens might work out their school and road tax by labor on the roads at 50 cents a day. Minister Damon and Senator McCandless favored the proposition. On motion of Senator Baldwin Section 5 was referred back to the committee for investigation. Other sections levying a \$2 tax on drays and carts, \$5 on carriages, wagonettes, etc., \$1 on male dogs, and \$3 on female, passed as read.

Section 11, defining real property, passed. Section 15, defining personal property, gave rise to a lively discussion by Senator Hocking offering an amendment to tax book accounts. The amendment was lost, the Section passed and on motion of Senator Brown the Senate adjourned.

House of Representatives.  
Minister King announced signing by the President of the bill defining the proportions of the national ensign. Minister King asked for and was granted further time to prepare an-

swers to the questions of Rep. Richards regarding the position of the Government on the matter of the electric lighting of the city.

A letter from the Senate announced passage in third reading of House Bill No. 7, relating to registration; also, concurrence of Senate in Senate Bill No. 17, relating to the reorganization of the Judiciary Department.

Rep. Bond reported as follows for the select committee to whom was referred House Bill No. 16, relating to gambling and gaming.

"Your special committee to whom was referred House Bill No. 16, relative to gambling and gaming, having had the same under consideration, beg leave to offer the following amendments, to wit:

"Strike out the last three words of the title, as being unnecessary.

"Strike out the word 'chapter' in the first line of Section 1, and substitute the word 'Act.' Also, after the words 'Section 9A,' in line 3, strike out the words 'relative to gaming or gaming at horse races.'

"In line 6, after the words 'horse race,' insert the words 'boat race.'

"In line 6, after the word 'game,' insert the word 'sport.'

"Substitute Section 2 with the usual effecting clause to read as follows:

"This Act shall take effect from the date of its publication.

"With these amendments your committee recommend that the bill pass."

Rep. Winston presented a petition from the Chinese shoemakers of the city protesting against the proposed bill for the levying of additional license fees.

Second reading of House Bill No. 12 called up on the order of the day.

Rep. Rycroft moved that the consideration of the bill be postponed until a motion be made to bring it up again—this on account of the absence of the Attorney-General and Rep. Robertson, the two parties who were best acquainted with the bill.

There being no additional reports on the Appropriation bill, consideration of the same was deferred and Senate Bill No. 8 taken up.

The report of the Committee on Public Lands, recommending that an item of \$4,000 be inserted for the rebuilding of the Waiwala bridge in the district of Ewa, was adopted and the item inserted and passed.

Senate Bill No. 11, "An Act to amend Section 2 of an Act entitled, 'An Act restricting Chinese immigration,' and being Chapter 8 of the Session Laws of 1892, and to amend Section 4 of Act 3 of the Legislature of the Republic of Hawaii, special session 1895, being entitled, 'An Act relating to the restricting of Chinese immigration,' brought up in first reading, section by section.

Passed first reading and upon motion read second time by title. Passed second reading and referred to the Printing Committee.

House Bill No. 16, relating to the prohibition of gambling and gaming, taken up for consideration with the report of the committee.

After the reading of Section 1 and the recommendation of the committee, Rep. Richards said he thought that if the bill were passed it would simply be winked at by everybody. It was all right enough to talk and read about, but when it came to enforce the law, such a thing would never be done. A section in the Provisional Government laws enumerated a lot of games such as che fa, but the games mentioned in the new bill had been avoided. The framers of the law must have realized that there could be no enforcement of law in regard to these. Rather than pass an Act that would not be observed by people who voted for it, he moved that the bill be indefinitely postponed.

Rep. Rycroft thought that the law would practically become a dead letter. One man had said at a public meeting that baseball in the United States had been killed by the betting habit, and serious results in the same sport had come about in Honolulu through the same cause. The law as proposed might not stop gambling, privately, but it would put a stop to gambling publicly. If the law guaranteed some good it should be passed. There were many laws such as the one in regard to the sale of liquor, that were being continually broken, but that fact did not prove their uselessness.

Rep. Bond said that secret betting could not be stopped, but such gambling as is found at baseball games, horse races and other places, and the moral influence of which could not help but be very bad, could be largely stopped.

Rep. Rycroft explained that the committee to whom the matter was referred had all signed the report with the exception of Rep. Robertson, and from remarks made by him, he was sure that member would not hesitate for a moment.

Rep. Richards withdrew his motion to indefinitely postpone the bill.

Rep. Cluney said he did not believe in bringing in all such samples of the Connecticut Blue Laws. There had been no such laws before, why should there be now? No other country had adopted such a law. He did not believe in preventing men from having a little fun when they so desired. As to children, if they lost money at the horse races one day, or a baseball game, they could go again and stand a chance of winning back their money.

Rep. Rycroft explained that Captain Cluney was just a little off, and that there were the very strictest kind of laws in both England and America regarding the point under discussion. Rep. Rycroft alluded to the horse races as being one of the greatest curses of mankind.

Upon being put to vote the recommendations of the committee were adopted and the bill passed its second reading. Moved and carried that the bill be read a third time Tuesday.

Under suspension of rules Rep. Richardson read the following report of the Finance Committee.

Your Finance Committee, to whom was referred all items in the two appropriation bills now before the House under head of 'Miscellaneous,' relating to electric light, have now to report as follows:

"Your committee find upon investi-

gation that the item is made up as follows

On—Inspector, per month, \$175; two dynamo men, one at \$80 and one at \$65, \$145, one line foreman, \$65; one station keeper, \$55; two trimmers, at \$55, \$110. Total, \$550.

Twelve months at \$550, \$13,200.

"We also find that the inspector drawing a salary of \$175 per month from the Government is employed by the Telephone Company at a salary of \$200 per month.

"Your committee are of the opinion that it is impossible for any one man to fill two positions of the kind and do justice to both.

"We are also of the opinion that the salary paid is entirely out of proportion to the work done, as an examination of the lines will prove; also, that it is out of proportion to salaries paid for the same class of work elsewhere.

"We therefore recommend that there be inserted in the Appropriation bill, in place of line 4, the following:

Line 4—Electric light regular payroll, \$12,000; one inspector at \$125 per month, \$125; (and that he devote the whole of his time to the care of the Government electric light plant); two dynamo men, one at \$80 and one at \$65 per month, \$145; one line man at \$65 per month; one station-keeper at \$55; two trimmers at \$55, \$110.

"We recommend the other items pass as in the bill."

In speaking of the matter Rep. Richards referred to the present system of electric lighting in the city as being dangerous both to life and property. Honolulu was in possession of the worst system that he had ever seen. The lines were in all sorts of conditions and shapes. They were nailed to houses, telephone poles, electric light poles of the Hawaiian Electric Company and some were nailed to nothing at all. Rep. Richards referred to a wire that had lost its insulation. While looking at it he saw a child catch hold of the wire. Had a current been passing through the wire, the child must surely have been killed. It was astonishing that such a dangerous thing had been allowed to go on. The committee had not considered it necessary to visit the electric light station; an inspection of the wires on the streets was enough. Rep. Richards said that if he had his way about it he would immediately give orders to stop the Government electric lighting plant. In his opinion \$175 was too much pay for a man attending to the running of that place. Men could be obtained for \$125.

Rep. Rycroft said he had been around with Rep. Richards and had found the electric lighting system in a most dangerous condition. In referring to the present inspector he said that the private corporation or company for which that man was working would surely see that their work was properly attended to. Where did the Government come in?

Minister Smith said that the statement that the system in Honolulu was a dangerous one was news to him. He had always understood that there was a great improvement. He thought it was certainly an overstatement of facts to say that the whole system was dangerous to life and property. There might be certain places that needed repairing.

Minister Smith, continuing, said he hoped the salary of the inspector would not be cut down to \$125, as was recommended. He had had experience with cheap men before.

Rep. Richards was confident that a good man could be got for \$125 a month. The matter was further discussed, and Rep. Rycroft accepted an amendment made by the Attorney General that the salary of inspector be placed at \$150. He insisted on the rider introduced by the committee to the effect that the inspector attend strictly to the duties of the office.

Rep. Rycroft objected to the change when the committee had recommended \$125 as a salary sufficient to get a good man. There was no money to be thrown about in any such reckless manner.

Item carried with the inspector's salary at \$125.

House adjourned at 12:35 p. m.

During the winter of 1893, F. M. Martin of Long Beach, West Va., contracted a severe cold which left him with a cough. In speaking of how he cured it he says: "I used several kinds of cough syrup, but found no relief until I bought a bottle of Chamberlain's Cough Remedy, which relieved me almost instantly, and in a short time brought about a complete cure." When troubled with a cough or cold use this remedy and you will not find it necessary to try several kinds before you get relief. It has been in the market for over twenty years, and constantly grown in favor and popularity. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

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# REVIEW OF TAX RETURNS.

## Resume of Figures Placed Before Tax Law Revision Committee.

Following is a portion of the figures presented to the Special Tax Committee of the Senate to set forth in detail the proportion of taxes paid by corporations and private business enterprises throughout the islands. In the taxes paid by the Haiku Sugar Company and the Paia Sugar Company, there should be added \$450 and \$550 respectively, which amounts are paid by the Hamakua Ditch Company, conducted in connection with the above plantations:

### SUGAR CORPORATIONS.

Title of Corporation.	Capital.	Paid up Capital.	Assets July 1, 1895.	Total Taxes Paid.	Taxes Growing Crops.
<b>Oahu—</b>					
Ewa Plantation	750,000	750,000	651,663.55	5,786.83	1,030.05
Heela Ag. Co.	150,000	150,000	150,000.00	707.05	171.00
Kahuku Pl. Co.	500,000	500,000	500,000.00	2,540.26	402.41
Waianae S. Co.	255,000	255,000	157,900.66	1,969.59	477.05
Waimanalo S. Co.	252,000	252,000	158,116.04	1,278.83	451.37
<b>Mau—</b>					
H. C. Su. Co.	10,000,000	10,000,000	3,493,270.74	9,275.72	1,403.53
Hana Pl. Co.	300,000	300,000	300,000.00	1,497.93	543.00
Haiku Su. Co.	500,000	500,000	315,073.69	3,089.07	650.00
Kipahulu S. Co.	30,000	30,000	89,762.47	880.55	220.10
Olowalu Su. Co.	150,000	150,000	103,281.27	518.26	142.60
Paia Pl. Co.	750,000	750,000	318,523.43	3,367.61	781.70
Recip. Su. Co.	250,000	250,000	444,504.88	1,169.19	231.49
Wailuku S. Co.	255,000	255,000	157,900.66	1,969.59	477.05
Pioneer M. Co.	600,000	600,000		1,928.65	420.00
<b>Hawaii—</b>					
Honokaa S. Co.	200,000	200,000	325,071.25	2,873.75	951.30
Ha'kua M. Co.	240,000	240,000	53,462.03	528.44	
Haw. Ag. Co.	500,000	500,000	582,286.96	4,138.30	1,370.68
Hilo Su. Co.	500,000	500,000	471,830.09	3,033.56	1,214.34
Hutch. Su. Co.	2,500,000	2,500,000	1,431,249.68	5,094.46	1,716.72
Hakalou Su. Co.	1,000,000	1,000,000	813,404.00	2,758.80	1,031.79
Honomu Su. Co.	250,000	250,000	175,624.66	1,644.12	587.00
Kukui P. Co.	120,000	120,000	87,834.00	1,255.45	511.66
Kohala Su. Co.	480,000	480,000	417,249.42	2,488.76	623.79
Lau'oe Su. Co.	300,000	300,000	119,467.55	1,184.18	365.13
Ookala Su. Co.	200,000	200,000	172,217.88	1,064.63	342.92
Onomea Su. Co.	500,000	500,000	733,236.25	4,547.24	1,707.60
Pacific Su. M.	300,000	300,000	228,042.00	2,629.80	700.54
Pauhanu Pl. Co.	1,000,000	1,000,000	392,089.90	3,751.46	1,725.74
Pepeskeo S. Co.	750,000	750,000			
Union Mill Co.	160,000	160,000	276,056.04	2,959.95	917.64
Waialake M. Co.	300,000	300,000	164,623.92	1,376.08	192.33
<b>Kauai—</b>					
Kilauea Su. Co.	300,000	300,000	261,093.60	2,460.84	1,088.64
Koloa Su. Co.	200,000	200,000	24,559.43	1,905.17	645.30
Lihue Pl. Co.	700,000	700,000	175,126.77	1,756.55	323.49
Maiea Su. Co.	500,000	500,000	601,414.50	6,188.14	852.00
Waimea S. M.	70,000	70,000	404,242.21	4,157.15	1,080.97
Haw. Su. Co.	2,000,000	1,400,000	40,300.00	433.11	108.51
			703,151.47	6,906.32	1,401.75
<b>Total</b>	<b>\$27,862,000</b>	<b>\$26,322,000</b>	<b>\$15,674,668.00</b>	<b>\$101,114.89</b>	<b>\$26,811.19</b>

### PARTNERSHIPS NOT INCORPORATED.

Partnership.	Capital.	Paid up Capital.	Assets July 1, 1895.	Total Taxes Paid.	Taxes Growing Crops.
<b>Hamakua Plantation Co.</b>	<b>\$1,245.51</b>			<b>15.40</b>	
Halstead Bros.	409.80			139.93	
Niuli Plantation	192.96			145.17	
Halawa Plantation	118.51			212.71	
Hawi Plantation	441.69			645.64	
Eleele Plantation	187.81			275.23	
<b>Total</b>	<b>\$29,357.47</b>			<b>338.76</b>	
				<b>412.02</b>	
<b>Total</b>				<b>\$2,524.83</b>	

### BUSINESS CORPORATIONS.

Title of Corporation.	Capital.	Paid up Capital.	Assets July 1, 1895.	Total Taxes Paid.	Taxes Growing Crops.
<b>Brewer &amp; Co. Company</b>	<b>600,000</b>	<b>600,000</b>	<b>\$1,148,363.10</b>	<b>195.80</b>	
California Stock & Dairy Co.	2,000	1,700	1,020.00	11.05	
Castle & Cooke	600,000	600,000	839,344.05	1,231.10	
Consolidated Soda Co.	30,000	30,000	34,369.87	247.60	
Davies & Co., T. H.	900,000	700,000	1,138,661.90	2,298.00	
Estate of S. G. Wilder	560,000	560,000	556,056.15	119.24	
Fashion Stable Co.	60,000	60,000	60,038.22	409.85	
Grimbaum & Co., M. S.	300,000	300,000	300,000.00	757.85	
Humulu Sheep Station Co.	100,000	100,000	71,297.53	542.23	
Honolulu Dairy Co.	20,000	20,000	29,692.41	246.15	
Haleakala Ranch Co.	220,000	220,000	244,387.96	988.23	
Hamakua & S. K. Tel. Co.	5,375	5,375	2,984.09	26.38	
Hollister Drug Co.	50,000	50,000	53,780.33	287.63	
Hawaiian Railroad Co.	227,500	227,500	35,742.53	357.93	
Hilo Electric Light Co.	10,000	1,000	1,123.00	11.25	
Hilo Soda Works Co.	5,000	5,000	1,551.70	13.00	
Hawaiian Coffee and Tea Co.	80,000	80,000	41,599.56	32.43	
Hawaiian Orchid Farm Co.	15,000	6,300	1,510.30	14.00	
Hawaiian Construction Co.	223,400	223,400	4,209.50		
Hawaiian Carriage Mfg. Co.	45,000	45,000	49,431.91	119.40	
Hawaiian Star Newspaper Co.	10,000	10,000	8,079.40	43.65	
Hawaiian Land & Imp. Co.	25,000	25,000	25,288.09	173.73	
Hawaiian News Co.	25,000	25,000	23,485.27	132.20	
Hawaiian Hardware Co.	75,000	37,500	93,550.12	572.60	
Hawaiian Electric Co.	250,000	164,275	72,090.38	695.90	
Hawaiian Abst. and T. Co.	10,000	8,200	4,707.95	40.90	
Hawaiian Gazette Co.	40,000	40,000	23,100.00	201.20	
Hawaiian Pork Packing Co.	22,500	15,500	7,068.29	58.75	
Honolulu Iron Works Co.	200,000	200,000	215,463.99	1,320.75	
Hall & Son, E. O.	150,000	150,000	176,687.93	1,062.46	
Honolulu Soap Works Co.	25,000	25,000	12,996.00	129.95	
Hobron Drug Co.	30,000	15,500	21,968.35	173.75	
I. S. N. Co.	425,000	425,000	378,019.51	2,600.95	
Irwin & Co., W. G.	500,000	500,000	1,071,554.96	463.50	
Kaneohe Ranch Co.	60,000	60,000	60,000.00	157.90	
Kahului Railroad Co.	150,000	150,000	81,260.17	607.66	
Kohala Telephone Co.	10,000	8,300	225.00	49.00	
Kona Coffee Co.	50,000	13,000	14,652.00		
Kaneohe Coffee Co.	20,000	7,400	3,440.00	20.25	
Kauai Telephone Co.	20,000	20,000	17,160.00	158.70	
Mau Land and R. R. Co.	20,000	20,000	20,140.00	93.70	
Mutual Telephone Co.	150,000	139,000	52,486.00	520.85	
MacFarlane & Co.	60,000	60,000	145,293.94	130.00	
Oahu Land and R. R. Co.	700,000	700,000	1,913,747.12	3,508.50	
Princeton Plantation Co.	240,000	240,000	123,405.00	1,259.05	
Pauweli Store Co.	1,185	1,185	948.00	3.45	
Pioneer B. and L. Ass'n.	1,000,000	67,255	92,695.21	4.50	
Peoples Ice and Refrig. Co.	150,000	150,000	105,393.50	498.85	
Press Publishing Co.	16,000	16,000	8,026.72	74.85	
Pacific Hardware Co.	150,000	150,000	194,174.48	418.40	
Pearl City Fruit Co.	25,000	16,250	3,648.13	34.70	
Pacific Guano and Fert. Co.	200,000	200,000	110,675.08	1,044.40	
Tropic Fruit and Fibre Co.	50,000	12,500	2,460.00	31.30	
Union Feed Co.	75,000	75,000	166,357.92	293.60	
Waiohine Agr. and G. Co.	15,000	7,500	17,211.00	238.05	
Wilder & Co., S. G.	50,000	50,000	18,471.04	50.00	
Wilder S. S. Co.	500,000	500,000	627,661.34	2,207.00	
Wilder & Co.	100,000	100,000	139,745.45	450.30	
Western and Haw. Inv. Co.	62,000	12,500	101,115.56	185.20	
Woodlawn Dairy Co.	100,000	100,000	62,911.75	348.85	
<b>Total</b>	<b>\$9,815,460</b>	<b>\$8,352,220</b>	<b>\$11,248,158.92</b>	<b>\$27,997.68</b>	

### CORPORATIONS NOT HAVING MADE EXHIBIT TO THE INTERIOR DEPARTMENT FOR 1895.

Alden Fruit and Taro Co.	50,000	156.50
Club Stables Co.	25,000	45.55

California Feed Co.	50,000	
Hawaiian Fruit and Taro Co.	30,000	
Land Co.	10,000	
Fishing Co.	25,000	
Fruit and P. Co.	40,000	65.40
Exhibition Co.	50,000	
Stone Co.	10,000	
Ramle Co.	60,000	
Hui Kalepa Hawaii	15,000	
Hilo Portuguese Mill Co.	30,000	206.70
Hilo Tribune Pub. Co.	1,500	
Kawaloa Ranch Co.	100,000	
Kona Fruit and Coffee Co.	25,000	
Kilauea Volcano House Co.	55,000	244.48
Kilauea Cyclorama Co.	83,000	
Kona & Kau Tel. Co.	12,000	
Mokaeui Sugar Co.	120,000	
Mau Telephone Co.	10,000	79.83
Mau Fisheries Co.	10,000	56.50
Oahu Coffee Co.	30,000	
Puuloa Sheep and S. R. Co.	60,000	211.25
Pacific Fruit Co.	10,000	
Royal Hawaiian Hotel Co.	75,000	124.85
Woodlawn Fruit Co.	30,000	14.00
<b>Total</b>	<b>\$10,831,960</b>	<b>\$8,352,220</b>
		<b>\$11,248,158.92</b>
		<b>\$29,202.74</b>

### RECAPITULATION. Taxes Paid by Various Business Enterprises of Oahu.

Districts.	Agriculture.	Manufacturing.	Commerce.	Transportation.	Professions.	Real Estate.	Ships.	Total.
Honolulu	\$4,404.80	\$2,827.40	\$1,415.45	\$1,000.00	\$1,808.10	\$2,770.20	\$3,667.75	\$19,271.15
Ewa and Waianae	289.50	2,080.55	34.00	4.00				\$2,398.05
Waialua	10.76	1,083.80						\$1,094.56
Koolaula		179.38						\$179.38
Koolau		106.40						\$106.40
<b>Total</b>	<b>\$4,695.15</b>	<b>\$5,818.33</b>	<b>\$1,449.45</b>	<b>\$1,004.00</b>	<b>\$1,808.10</b>	<b>\$2,770.20</b>	<b>\$3,672.00</b>	<b>\$23,060.36</b>
								<b>\$23,060.36</b>
								<b>\$138,807.60</b>

### Recapitulation of Business Enterprises of Hawaii.

Districts.	Agriculture.	Manufacturing.	Commerce.	Transportation.	Professions.	Real Estate.	Ships.	Total.
Honolulu	\$4,404.80	\$2,827.40	\$1,415.45	\$1,000.00	\$1,808.10	\$2,770.20	\$3,667.75	\$19,271.15
Ewa and Waianae	289.50	2,080.55	34.00	4.00				\$2,398.05
Waialua	10.76	1,083.80						\$1,094.56
Koolaula		179.38						\$179.38
Koolau		106.40						\$106.40
<b>Total</b>	<b>\$4,695.15</b>	<b>\$5,818.33</b>	<b>\$1,449.45</b>	<b>\$1,004.00</b>	<b>\$1,808.10</b>	<b>\$2,770.20</b>	<b>\$3,672.00</b>	<b>\$23,060.36</b>
								<b>\$23,060.36</b>
								<b>\$138,807.60</b>

### Recapitulation of Business Enterprises of Kauai.

65 Merchants pay tax of	\$1,587.11
150 Agriculturists pay	11,475.95
12 Ranches pay	2,349.54
6 Land companies pay	393.34
5 Fishing companies pay	25.78
<b>Total</b>	<b>\$15,831.73</b>

### Recapitulation by Districts.

South Hilo	\$2,608.00
North Hilo	825.00
Hamakua	5,152.62
South Kohala	4,110.16
North Kohala	7,613.83
North Kona	2,147.70
South Kona	2,360.40
Kau	1,648.12
Puna	941.41
Bishop Estate, all Districts	1,887.34
<b>Total tax</b>	<b>\$29,094.73</b>

### EAGLE HOUSE, FAMILY HOTEL, NUUANU AVENUE

MR. McLEAN, Proprietor.  
Per day, \$1.50; per week, \$9.50. Special monthly rates. Finest location in the city.

### BOARD OF HEALTH.

#### Matters of Importance Transacted Yesterday.

Fish Inspectors Report - Affairs at the Settlement - Health Inspector Appointed.

At the meeting of the Board of Health yesterday there were present: President W. O. Smith, Drs. Day, Wood and Emerson, and Messrs. Kelipio and Lansing of the Board, Dr. Wayson, C. B. Reynolds, executive officer, Dr. Mons



Among the figures published Thursday there may have seemed some very strange anomalies. C. Brewer & Co., who return over one million of assets only appear to pay a tax of one hundred and ninety-three dollars. Of course, the assets are made up of corporation shares, which are already taxed under the corporations. The same is true of Davies & Co. Castle & Cooke and other large firms. The figures are apt to mislead the average reader.

The conclusions drawn by the Seattle Post-Intelligencer in connection with our tariff laws simply prove that the editorial writer doesn't know what he is talking about. The writer seems to have gathered a few facts, a larger quantity of lies, and winds up by making a very poor guess at the general situation. The great barrier which faces proper tariff revision in this country is the readiness of certain cliques to grossly misrepresent any honest effort to improve upon our present conditions. None are so ignorant as those who refuse to learn, and none so detrimental to a community as those who attempt to defeat progress by jumping at conclusions in order to feather their own nests.

Now that the time of the adjournment of the United States Congress is assuming definite shape, the people of Hawaii will watch with renewed interest the progress of the cable bill. The arrival of a second company upon the scene has added a new complication, which may jeopardize the success of both companies in obtaining financial assistance from the United States. It seems clear that the Foreign Relations Committee in both the House and Senate favors the general scheme of laying an American cable to Hawaii, but it remains an open question whether the ardor of the opposition companies, together with the unnatural economy that generally precedes a presidential election, will not result in the measure being put over to the next session of Congress. Private advisers state that the cable bill was made the "special order" for the first of April in the House, thus bringing it up for decisive action from six to eight weeks previous to adjournment. It now remains to be seen whether the advocates of the bill can succeed in accelerating the motion of the legislative wheels sufficiently to gain an appropriation from the present Congress.

The New York Legislature has at last succeeded in passing the Raines liquor bill, which substitutes a liquor tax for the usual liquor license. The new law wipes out the local excise board and places the control of the liquor traffic in the hands of State officials. Any person may conduct a saloon who will pay an annual tax ranging from \$800 for the city of New York to \$100 for communities of less than 1,200 inhabitants. One-third the revenue from the State Liquor Department goes to the State, and two-thirds to the municipality in which it is collected. Local option is granted to towns, but not to cities, and no new saloon is to be established within 200 feet of a dwelling house without the consent of two-thirds of the property owners within the distance named. The law has been opposed most strenuously, and has caused several Republican members to bolt the party caucuses. It may be regarded, however, as a step toward prohibition, provided the law is enforced. In New York City it increases the yearly expense of each liquor dealer about \$500, and will result in cutting down the number of places where liquor is sold. It also places a responsibility on the property holders, and will serve to show up in the proper light certain property holders who are loudly for temperance, and rent their buildings to liquor dealers. Even Neal Dow, the father of the prohibition movement, came within the category at one time, and it is fair to suppose that New York is not without its representatives of a class who do not care to sacrifice financial interest to a question of moral principle.

**CUBAN SUGAR CROP**

Although General Weyler made bold statements as to his ability to quell the Cuban rebellion sufficiently to allow the Cuban sugar planters to put a good proportion of their usual product on the market, up to the present time he has made a signal failure and the amount of the estimated shortage may be counted upon which means continued good prices for Hawaiian sugar. The Philadelphia Ledger sizes up the situation as follows:

What appears to be a carefully compiled review of the Cuban sugar crop

shows that the total amount made up to March 1, at which time the grinding season was half over, was 63,298 tons, as against 319,326 tons at the same time last year. Doubling this for the whole season would give 126,596 tons, while last year the estimated yield was 1,000,000 tons, showing a decrease of 87.3 per cent. Even this scanty percentage will not be realized unless Gomez can be driven out of the sugar producing districts, of which he now occupies four-fifths, as he has given orders that no sugar shall be made. The statement is made with a degree of circumstantiality that argues thorough knowledge of the situation, and it is at least partially confirmed by the action of the Sugar Trust, reported last week, in buying up vast quantities of sugar in Germany, Egypt and elsewhere. It is the most convincing argument for the success of the revolution that could be had, for it shows that the insurgents control practically all the revenue producing sections of the island.

**UNITED STATES CONTRACT LAW**

A recent interpretation of the United States alien contract law, made by Commissioner General Stump of the Immigration Bureau and endorsed by the Secretary of the Treasury, will be received with no little interest in this country, where the contract law stands, in some minds, as a disagreeable barrier in working out the annexation problem.

Several English mechanics were detained in New York on the ground that they were contract laborers. Investigation showed that they were sent to the country to set up cotton machinery made by parties in England and sold to cotton mill men in New England. The machinery is new to the United States, and required men particularly acquainted with its construction to set it up and put it in operation. The Commissioner of Immigration finally allowed the English contract mechanics to land and proceed with their work on condition that the original contracts be abrogated and new ones issued, particularly setting forth the machinery to be erected, to whom sold, and strictly limiting the work to be done. The men also agreed to leave the country immediately on completion of the work contracted for.

This interpretation of the contract law compares favorably in some of its essential points with the conditions under which the Chinese plantation laborers are now coming to this country. It would require a very slight change in our present laws to bring plantation laborers to Hawaii under the same conditions which the English mechanics were allowed to go to the New England States. The decision has at least shown that the United States contract law is elastic and may be stretched to fit existing conditions.

**LAW AGAINST GAMBLING.**

The arguments against the proposed amendments to the gambling law presented in the House of Representatives on Wednesday have been rung with various changes in every State in the American Union, and every other place where an attempt has been made to put an end to public gambling at horse races and public contests of any kind, where the final outcome is attended with a degree of chance. It is the same old plea. In the first place it is said that horse racing will die out if betting is stopped, and secondly that a prohibitory law cannot be enforced if passed. There has yet to be cited an instance where horse racing as a source of public amusement has not been accompanied by pool selling and outside betting, and the same can be said of every other sport known. Some years ago the State of Massachusetts passed strict laws against pool selling. Soon after the enactment of this law the breeding of blooded horses received an impetus, and with the extension came the construction of race tracks throughout the State and the inauguration of racing meets. At the outset the general public attended the meetings and became deeply interested in the display of good horse-flesh and honest trials of speed. Soon betting crept in; pool sellers and their followers increased, and honest racing disappeared the people attracted by trials of speed gradually withdrew from the races, the crowds in the grand stands decreased, and the pool sellers and "bookies" roped in the majority of the patrons. The interest in the individual races centered, not upon superiority of the horses but upon the manipulations of the owners the drivers and the pool box.

In 1893 the people of Springfield waked up to the fact that they were harboring a custom that was not only degrading horse racing but also exerting a pernicious influence upon the young men of the city. The old law was brought up and the police reminded of their duty. As a result the pool rooms of Springfield were shut up and the reform instituted spread through the various communities of the State and even to Connecticut where similar laws and an equal lack of enforcement ob-

tained. Immediately the laws were enforced the horsemen and the "bookies" throughout the State set up a howl that horse racing would be killed and the interests of the stock farms seriously damaged. But the reformers stood by their colors, pool selling and public gambling were reduced to a minimum, and we have yet to learn of the stock farm that has made an assignment in consequence of the new order of affairs. The "sports" have suffered, as they can no longer make money by bleeding young neophytes in a gambling school that has ruined more than one young life. With all the reforms, however, it will be many a year before horse racing in New England is raised to the standard from which it dropped when the public began to give way to the gambler.

Hawaii is today in a position to prevent public gambling at horse races and athletic contests. If our lawmakers delay passing strict laws simply because it is claimed that the law cannot be enforced, they are putting the young men of the country in a dangerous position, to say nothing of jeopardizing honest sports. Gambling is inherent with the average human being, and the average boy will wager anything from a toothpick to a tin whistle before he is old enough to go to school; but it is the duty of the old members of the community to place all the safeguards possible around the rising generation, and wipe out the evil by example as well as precept. Given a legal backing, the people of this country can stop gambling in its most flagrant forms.

**THE TAX PROBLEM.**

The question of taxation is one of vital importance to every civilized community. It is also one of the questions which causes more friction than any other branch of governmental control. In order to keep up a government and administer it properly you must have cash. We want roads, we want schools, we want better landings, we want our postal system kept up—we want a hundred and one things, and we can only have them if we have the cash. Agreeing, as all classes do, upon the necessity, all are willing to pay their share, but the difficulty and friction come in when the allotment of the share is made.

A very old and crude form of taxation is the poll tax. Every male of a certain age pays his dollar, or whatever sum may be settled upon, no matter what his income, be it large or be it small. Then there are other specific personal taxes, which in this country amount to \$5 per head. Further than this, we have a property tax, and, of course, duties, licenses and excises.

The needs of the Government have brought about the necessity of increasing the revenue, and we are now face to face with the necessity of revising our tax list. Hence the very burning tax bill which is now before the Senate, the House of Representatives and the country at large. The subject is one of vital importance to every member of the community, be he rich or be he poor.

It is hardly necessary to point out how unjust the personal tax of \$5 a head is, when compared with the taxes upon property. We will say a laborer gets \$16 per month, that is a total income of \$192 per annum; he has to pay \$5 tax, or at the rate of 2.6 per cent. upon his gross earnings. Were so heavy a tax put upon property, there would be the widest and most melancholy wail from one end of the islands to the other. The tax upon corporation and other property is 1 per cent. Make the property owner pay at the same rate as the poor man, and even under the present method of assessment the income of the Government from this would be more than two and a half times more.

The vital point in the whole matter rests upon a better method of getting at the values of property.

The tables published Thursday afford much information in looking up this point. We have a list of thirty-seven sugar corporations, with a nominal capital of over \$27,000,000 and a paid-up capital of \$26,000,000—we avoid the odd figures and speak in round numbers—which pay in taxes a little over \$100,000.

The sworn returns of the values of the sugar corporations to the Minister of the Interior are \$15,674,668. The tax upon that figure should have been \$156,764. Why wasn't it? The old tax law is in fault, and it needs very careful consideration of the new tax law to see that such anomalies should not be allowed to exist.

It is a case of make haste slowly. The very utmost care should be taken over the bill and there should be no hasty action. It should be argued fully and carefully, and plenty of time should be given for the public to understand the arguments and to give their views.

**WASHINGTON COMMENT.**

The attention of the editor of this paper has been called to certain remarks made to the Executive by American Minister Willis regarding an editorial comment from the Washington

Star, copied in our editorial columns. Among other things, we understand Minister Willis stated that the publications of the Hawaiian Gazette Company were controlled, and the policy of the Advertiser dictated by an employee of the Government. Furthermore, that the Advertiser was looked upon as the official organ of the Republic and that its utterances were regarded as voicing the sentiments and were possibly made under the dictation of members of the Executive.

Such statements coming from a public official are decidedly novel, to say the least. "Current comment" spreads abroad a great many stories regarding the Advertiser, which are as far from the truth as it is possible for them to be, and we deeply regret that the American representative should have been so completely misled by rumors that fill the air of Honolulu; rumors brought into existence by gossiping tongues and having no firmer foundation than the medium by which they are circulated—irresponsible political wind agents. We have made the statement that the policy is dictated solely and absolutely by the editor all the way from one to seventeen times, but we do not expect these statements will put an end to rumors. Only a cable and a change of climate will accomplish that.

For the benefit of any and all officials having to do with this Government, we will reiterate that the policy of the Advertiser is absolutely in the hands of the editor, whom the courts, at least, hold solely responsible for any and all statements in the local and editorial columns. No member of the Executive, no member of the Government dictates, outlines or is in any way responsible for the editorial statements regarding diplomats, Government officials or private citizens. The Advertiser supports the Government, but it is bound only by the ties of honest government, and so long as honest government continues the Advertiser will continue to uphold the men now keeping guard over the national destinies. The hands that guide the nation, however, do not nor have they ever attempted to guide the Advertiser.

Regarding the editorial comment taken from the Washington Star, we would call attention to the fact that the article was published without comment and was simply reflecting the opinion of a paper published in the capital of the United States, the seat of the Government which the American Minister represents. It was an editorial comment taken from a paper as close to the political throne as any we know of. It was an American review of the situation, given to the people of Hawaii for what it was worth. We regret most sincerely that the leading newspaper of the United States capital—the seat of the Government from which all United States officers take their orders—should feel called upon to make such statements. We regret many incidents that have occurred in this country upon which American opinions have been variously expressed and while the editor of this paper realizes his responsibility in connection with the affairs of this country, he cannot conscientiously take upon himself the task of answering for all that is said and done by the American public and the American newspapers.

Minister Willis leaves today for his vacation, and whatever the length of that vacation may be, we sincerely hope that Minister Willis will fully recover his health, which has undoubtedly been sadly broken by the nervous strain consequent to the trying position in which he has been placed during the past few years.

The Washington Star speaks of the possibilities of Minister Willis' return to Honolulu, after his vacation, as follows: "It is suggested that if Mr. Willis does not care to return to duty, the American legation at Honolulu, except for the presence of a Consul-General, may be closed for the remainder of Mr. Cleveland's term in the White House. No difficulty would result from that. The value of an American Minister in any country depends entirely upon his representative character. Mr. Willis has no value whatever at Honolulu. If anything he is a standing affront to people for whom the people of this country feel a warm attachment. Why, then, should he stay there? Or leaving on a visit home, return there? The people of Hawaii will understand that the closing of the doors of the legation now will be followed by their reopening a year hence, by a Minister who really represents the United States."

A quarterly dividend is now due and payable to the stockholders of Wilders Steamship Co.

**WATERHOUSE ESTATE.**

**Important Change of Management In Old House.**

E. W. JORDAN BUYS NO. 10.

Came Here 28 Years Ago—Now Manager of the Fort-Street Store. Splendid Business Qualifications. Floriculturist of Note—Rare Plants.

It was rumored on the street yesterday that E. W. Jordan, for some years manager of "No. 10 Store," had purchased this branch of the business from the Waterhouse estate and would continue to conduct it as the leading dry goods establishment in Honolulu.



E. W. JORDAN.

Mr. Jordan came here in 1868 and engaged at once with John Thomas Waterhouse in the Queen street store. Eighteen months afterward he was made manager of the Fort street store and has held that position ever since. He has been to England once during that time and then for only six months. Mr. Jordan's mercantile experience with the Waterhouse family fits him for the responsible position of proprietor of the vast business which he has so long managed. That he will continue in the successful way of the former proprietors will not be doubted by anyone who knows Mr. Jordan. He is an enthusiastic floriculturist, and in his extensive grounds on Wylie street some of the rarest tropical plants will be found.

**BY AUTHORITY.**

MR. J. K. KAHOOPIII has this day been appointed Pound Master for the Government Pound at Kaupo, Hana, Maui, vice Wm. Coates, resigned.

J. A. KING, Minister of the Interior. Interior Office, April 2, 1896. 1747-3t

**Sale of Public Lands and Leases.**

On THURSDAY, April 23d, 1896, at 12 o'clock noon, at front entrance of Judiciary Building, Honolulu, will be sold the following lands and leases in Puna, Hawaii:

1. Land of Hihiloa, Puna, containing 75.32 acres. Upset price.....\$391.28  
Survey charges ..... 70.00

\$371.28  
2. Lot at Oneloa, 14.78 acres. Upset price, \$22.17.

Terms: Cash in U. S. Gold Coin.

3. Lease of lot land at Waiakolea, Puna, containing 18 acres, more or less, with all fish and shrimp ponds upon the same. Reserving across the land right of way to Government Pound. Term of lease, 15 years. Upset rental, \$40.00 per year, payable annually in advance.

Plans of above lands may be seen and further particulars obtained at office of the Agent of Public Lands, Honolulu, or of E. D. Baldwin, Sub-Agent, Hilo.

J. F. BROWN, Agent of Public Lands. Public Lands Office, Honolulu, March 24th, 1896. 1747-5t

**Ask for SWEET MOMENTS CIGARETTES**

MANUFACTURED BY LIGGETT & MYERS TOBACCO CO. ST. LOUIS, MO. U.S.A.

**Sold Everywhere**

**HOLLISTER & COMPANY,**  
Agents for the Hawaiian Islands, 4273 1749 2m

**Hood's Saved Their Lives**

Poisoned by Impure Water  
Now in Good Health, Lively, Happy



Eva, Carroll and Lily Brown, Stowe, Vermont.

"C. I. Hood & Co., Lowell, Mass.: 'Gentlemen—Last winter, my two girls, boy and wife were taken ill. The doctors said they were poisoned by drinking water from an old well. The two girls failed to rally under the doctor's treatment. Eva, aged four years, fell away so she only weighed 18 lb.; she coughed all the time and was helpless. Physicians said

She Had Consumption. Lily, aged eight years, was nearly as bad as Eva but being older and stronger, held up a little better. We gave them both Hood's Sarsaparilla, which built up their strength and health, and they became fat and plump, lively and happy. My son Carroll was in a bad condition, having a bad cough and very weak. He was obliged to lie down most of the time. One bottle of Hood's Sarsaparilla put him on his feet and restored perfect health. I believe Hood's Sarsaparilla saved my children's lives.' JOHN T. BROWN, Stowe, Vermont."

**Hood's Sarsaparilla Cures**

Hood's Pills cure all Liver Ills, Biliousness, Jaundice, Indigestion, Sick Headache.

**HOBSON DRUG COMPANY,**  
Wholesale Agents.

**FILTERS.**

The report of the executive officer of the Board of Health relative to the condition of the Nuuanu reservoirs is suggestive of something dangerous to health. It also suggests filters, good filters, something that will effectually separate the water from mud and filth. Nature has done much toward providing the people with necessities; it has also done a little toward securing for the people, luxuries. In some localities a filter is a luxury, in others, Honolulu for instance, it is a necessity, but the natural filters that are sold have been much improved by ingenuity of man. Charcoal is admitted to be the most thorough purifying agent known, consequently Messrs. Slack & Brownlow selected it for use in the manufacture of their filters. And we are the agents for this particular brand of filter in Honolulu, a sufficient guarantee, by the way, of the character of the article. The latest invoices show three different styles of the S. & B. Filters and these we have in stock, just opened them, in fact, and we want your attention.

No. 1, (we will call it No. 1) is fitted with a movable plate, so that when necessary, the carbon may be taken out and washed. It has also a movable lining allowing access to every part of the interior, which may be kept perfectly sweet and clean. No. 2 and 3 are provided with the same conveniences for cleaning as the other, but they have the important addition that every part, including the pure water chamber, is accessible, giving them all the requirements of a "Perfect Filter." The price of the S. & B. filter is below the others. You should have one, because it is a necessity.

**PACIFIC HARDWARE CO.**  
**HAWAIIAN Collection Agency**  
326 MERCHANT STREET. (Old Bulletin Building)  
Collections Promptly Attended to.  
Money Delivered on the Day of Collection.

BISSELL THOMAS, HUGH P. KING, 4213-y



## CORPORATION TAXES.

Amendments to Reports by Committee.

INCREASE OF ABOUT \$85,000.

Petitions From Medical Men—Oppose Direct Taxation—Patients Must Pay. Chinese Barbers Object to Paying Taxes—Damon Asks Amendments.

Fortieth Day.

THURSDAY, April 9.

Senate met at 10 a. m., and after prayer and reading of the minutes, Senator Waterhouse read a petition from the Y. P. S. C. E. regarding the sale of liquor.

Senator McCandless, of the committee, to whom was referred the amendment to section 5 of the tax law which provided that road taxes might be worked out on the roads at the rate of 50 cents per diem, recommended that the amendment be not adopted, as it was not considered practicable.

Report placed on the table to be considered with the bill.

Senator Lyman, from the committee to whom was referred the bill to provide additional fire houses on the plains, reported favorably and recommended that the sum of \$12,000 be appropriated for the purpose. The report was laid on the table, to be considered with the supplementary appropriation bill.

A petition signed by twenty-four Chinese barbers, praying that the tax on their trade be not passed. Laid on the table, to be considered with the bill.

Senator Waterhouse moved for a reconsideration of Sections 3 and 6 of the tax bill, which provide for the payment of taxes by boys of a school age.

Senator Brown opposed reconsideration because if amended it would materially reduce the revenue of the Government. A young man of 18 is old enough to be at work, and can make a living and should contribute to the maintenance of the Government by paying road and poll taxes.

Senator Waterhouse—I believe it best to reconsider, because it would then be sent to a committee and the details could be carefully gone over. I believe we can do better by making the limit between the ages of 20 and 60 than we can by allowing it to remain 17 and 50, as it now is.

Senator Brown moved the item pass as in the bill.

Senator McCandless agreed that 20 to 60 was better because it was inconsistent to make a man pay poll tax, which was really for the privilege of voting, when according to the Constitution he was not granted right of suffrage until he arrived at maturity.

Senator Waterhouse seconded the motion, because the two sections could be made uniform.

Minister Damon was sorry to notice a desire to change these sections of the bill. It should be the aim of the Senators to increase rather than decrease the revenue. It will make unnecessary trouble and confusion for the tax assessors and a loss to the Government in the collection of taxes.

Senator Waterhouse—The Minister is away off. It is not the tax collector who has trouble, but the outside man who collects \$5 and pays over \$3. It is the amount that is now lost that would be affected.

Senator Baldwin—I think the member is mistaken; this law has been in operation—well, ever since the creation of the Government. When a young man reaches the age of 17 he can earn as much money as one of 25. There is no reason why, at that age, he should go to school; he should be at work. I believe it would be best to defer the matter so it will go to a committee.

Senator Waterhouse seconded the motion and the item was referred to the Finance Committee.

Senator Brown moved that report of committee on Section 5 be adopted. Carried.

Senator Baldwin moved that Section 16 be adopted, the committee having reported unfavorably.

Senator Hocking—I fail to understand why the committee should have reported adversely. The amendment expressly provides that the man who works out his taxes on the road must do a full day's work before he can get a certificate of credit on his taxes.

Minister Damon suggested that the words "at the discretion of the Assessor" might be inserted to advantage.

Senator Waterhouse—I think the section is good. It is high time that the poorer classes should be taken out of the same category as men in Oahu Jail. If these people are arrested for non-payment of taxes they are given a prison suit and put to work on the roads.

Senator Hocking—It has been said here that a man with a homestead can always secure work on a plantation at 75 cents a day, and earn enough to pay his taxes. It seems to me like good business policy to secure those men's services at 50 cents a day if they are willing to exchange at that price. If they are arrested under the law it costs the Government, under the law, 80 cents a day, and the taxpayer must wear a striped suit.

Senator Brown—To adopt the amendment means retrogression. It was done here years ago and the implements brought out by the man who was willing to work out his taxes were an O. O., a pipe and a calabash. That was all they would bring. Such an amendment would be bad for Honolulu. These arrests are seldom made in the outer districts, and if the amendment was passed it would be an inducement for the tax-payer to offer his services and spend the day alongside his calabash, enjoying pipe. The Supervisor cannot be with a gang of laborers all the time; his duties require him to be anywhere and everywhere.

Senator Baldwin coincided with the previous speaker. There are very few people living here who want work but who can get it on the plantations. It is not the same as in other countries; men can get work if they want it.

Senator Hocking—The Senator's argument is inconsistent. If he was put in jail to work out his taxes he is as apt to be lazy as if he was free.

Senator Wright—I agree with the Senator from Maui (Hocking). If I was Supervisor I do not think I would have any trouble getting 50 cents' worth of work out of a man in a day of ten hours. I have no doubt Senator Baldwin gets 50 cents' worth of work out of the men on the plantation in a day. (Baldwin—We are not Supervisors.)

Senator Brown—I object to the amendment for another reason. It throws too much power into the hands of one man. I do not wish to be understood as saying the road supervisors would take advantage of it, but how easy it would be for him to sell a certificate for five days' work for \$2.50 when the work would not be done at all.

Senator Schmidt—The amendment is in the hands of experienced men, and I am willing to leave it to them. My sympathies are always with the poor, and I know the committee will do what is best.

On call of ayes and noes the report of the committee was adopted.

Senator Brown moved that the report of the committee on Section 16 be adopted.

Minister Damon—I would suggest, Mr. Speaker, that it would be wise to have the net profits and gross revenue of corporations from all sources be considered. In this matter we are not dealing with individuals, but with soulless bodies. If a corporation be under obligations to anyone the net profits could be reduced to nil. It is an easy matter to have alleged expenses eat up the profits so that there would be nothing in the way of dividends for the stockholders. This might easily be done through items of rebates, commissions, freights, etc. The Assessor should have access to the figures representing the gross revenue as well as the net. The net profits are not enough for him to be guided by. He would move to amend the following paragraph: "In estimating the aggregate value of such enterprise for profit there shall be taken into consideration the net profits made by the same, and all other facts and considerations which reasonably and fairly bear upon such valuations," by adding thereto these words, "also the gross revenue from all sources."

Senator Brown—I object to the amendment as unnecessary. No corporation stockholders would allow anything to go to the manager and directors. If dividends were not paid stockholders would very soon look into the expense items and see whether \$60,000 or \$70,000 were paid out in salaries. The manager would be very promptly brought into court and it would be proven whether or not he was conducting the business for the stockholders.

Minister Damon—It is the very first step that has ever been taken here toward an income tax, and as the bill has been drawn from such an Act, I feel confident that it will ultimately lead up to that.

Senator Baldwin—I had a conversation with the Minister of Finance last night regarding this item. We who have sugar interests are ready to pay a fair tax; we are ready to see a change if it is fairly made. I believe in having those who make tax returns include the gross receipts, and that the assessor should take those into account.

Senator McCandless—The part of the Act referring to the assessors may not be wise, because he might do something which would be against the law. To ascertain what is necessary to arrive at in carrying out the provisions it will be necessary to have both the net and gross revenue. If sugar corporations are taxed according to the intent of this Act, there will be an increase of \$85,000 annually in the revenue of the country. This amount will be from sugar only. All profit sharing business must be considered as coming under this Act.

President Wilder—Suppose a corporation spends its profits in improvements, it would have no reserve fund, and yet the property would be more valuable.

Senator McCandless—That would come under the income tax law.

Minister Damon's amendment carried.

Sections 17 and 18 passed as in the bill.

When Section 19, referring to insurance, was read, Senator Waterhouse asked why the life insurance was not included.

Minister Damon—Premiums on life insurance are not payable here, as is the case with fire or marine insurance. To include this branch in the Act would render the policies on the lives of a great many people here void, for the reason that the companies would arrange to have premiums paid at the head office, in New York or elsewhere, while as an accommodation the agents collect them and transmit the money for the person assured.

Senator McCandless—I am like Senator Waterhouse, I want to know why life insurance companies are not included. Other Legislatures may have tried to impose the tax, and if they failed perhaps it was because the members were bulldozed.

Senator Brown—There is a difference. Contracts are made wherever the head office may be. Most of them here are governed by the laws of New York. These companies can force people to pay premiums in New York instead of through agents here, and perhaps a million dollars would be involved.

Senator Baldwin—The matter has been thoroughly canvassed by others. We have no life insurance companies here; they are taxed wherever they are incorporated. In Washington because they belong there, and in Massachusetts for the same reason. The companies could do away with agencies here and have traveling men from the United States, but that would deprive a few honest men of doing business here.

Awarded Highest Honors—World's Fair, Gold Medal—Midwinter Fair.

DR. PRICE'S CREAM BAKING POWDER MOST PERFECT MADE.

Free from Grape Cream of Tartar Powder. Free from Ammonia, Alum or any other adulterant.

In all the great Hotels, the leading Clubs and the homes, Dr. Price's Cream Baking Powder holds its supremacy.

10 Years the Standard.

LEWIS & CO., Agents, Honolulu, H. I.

Motion to include life insurance in the list of taxable properties was not carried. Sections 20 to 25 inclusive passed as in the bill.

Section 26, relieving shareholders from taxation in stock passed.

Senator Schmidt asked to strike out Section 27, relating to taxes on mortgaged property. The section was referred to the Finance Committee.

Section 28, ten per cent. delinquent charges, passed as read.

Section 29 passed as read.

Section 30, exempting diplomats, clergymen and volunteer soldiers from taxation, passed as read. Senator Lyman offered an amendment to exempt "all youth in actual attendance in schools within the Republic." The amendment was lost and the section passed as read.

Section 31, giving the assessor discretion in exempting infirm and indigent persons from taxation, passed as read. Recess.

## AFTERNOON SESSION.

At the afternoon session Section 32, exempting certain property from taxation, brought forth an amendment by Senator Waterhouse to exempt the Opera House and the Maternity Home from taxation. Senator McCandless added the Y. M. C. A. The amendment favoring the Maternity Home met with almost unanimous support, and was finally adopted. Minister Damon supported the Opera House amendment, but the measure was finally lost. The amendment exempting the Y. M. C. A. passed by a vote of 5 to 4. The section then passed as amended.

Section 33, relating to further exemption, passed.

Sections 34 and 35, on appointment and removal of assessors, passed.

Section 36, relating to appointment and removal of deputy assessors, passed as read. Sections defining the powers and duties of deputy assessors, the rights, powers and duties of assessors, location of offices, passed as read.

Section 42 was deferred. Section 46 passed with slight amendment. Other intervening sections passed as read.

Section 57, on publication of delinquent tax list; Section 58, on enforcement of delinquent taxes, and Section 59, on delinquent personal taxes, passed as read. Section 60, on arrest, trial, penalty for delinquent taxes, passed with slight amendment. Section 61, defining procedure upon distress for taxes; Section 62, on procedure against unknown or non-resident delinquents; and Section 63, "police must assist assessors," passed. Section 64, relating to the Board of Equalization, passed as read.

Section 65, providing that "property shall be assessed each year with reference to the quantity and value of the same, on the first day of January of each year, except as by this Act otherwise provided," passed.

Section 66, relating to tax returns, passed as read.

Section 67, a new section proposed by the committee, passed with an amendment adding the words "as well as gross receipts," after the words "the net profit."

Section 68, on penalties for failure to make return; Section 69, on times when personal and dog taxes are due; Section 70, on public inspection of assessments; Section 71, providing for notice of appeal; Section 72, on costs, and Section 73, on certificate of appeal, passed as read.

When Section 74, on tax appeal court, was brought up, the Attorney General called attention to the fact that it was often a hardship for the Circuit Judge of Hawaii to serve on the tax appeal board. To put the Judge on this board was asking too much; it was also inconsistent, as the last part of the section provided that no assessor or his deputy, or Government officer or employee shall be appointed to sit or act as a member of any such court of appeal.

Senator Hocking said that he had found in his experience that it was well to have a legal head to the board of appeals.

On motion of the Attorney General the section was deferred. Section 75 was also deferred. Section 76, defining a quorum in the tax appeal board, was amended by inserting the words, "except as herein after provided" after the words "The decision of the court or a majority of its members shall be final and conclusive." Section 77 passed as read.

Sections 78 and 79, defining the powers of the tax appeal courts, passed as read. Sections 80 and 81, on pay of courts and taxation of costs, passed as read. Sections 82, 83, 84 and 85, relating to appeal to the Supreme Court, were passed as recommended by the committee's report given in another column.

Senator Hocking moved to reconsider Section 32 and refer it to the Judiciary Committee. He believed the section was unconstitutional, on account of the clause in the constitution against appropriations for sectarian schools. The motion was lost, and at 3:45 the Senate adjourned.

proportions for sectarian schools. The motion was lost, and at 3:45 the Senate adjourned.

## House of Representatives.

Rep. Robertson reported for the Judiciary Committee that Senate Bill No. 11, relating to the restriction of Chinese immigration, had been under consideration. Committee recommended its passage. Report laid on the table to be considered with the bill.

Rep. Richards reported for the Committee on Passed Bills that House Bill No. 7, relating to the registration of male residents, and also Senate Bill No. 17, relating to the reorganization of the Judiciary Department, had been handed the President for consideration. Under suspension of rules Rep. Robertson read the following petition:

To the Honorable the Legislature of the Republic of Hawaii—Gentlemen: The undersigned respectfully represent that in view of the proposal to place a license tax upon the medical profession and its branches, as they are advised is the intent of an Act now under consideration by your honorable body, the duly licensed and practicing members of the medical and dental profession met and considered the proposed measure.

The following resolutions have been adopted and are presented as a petition to your honorable body, to the consideration of which your attention is respectfully requested:

Whereas, in an Act now under consideration by the Legislature of the Republic of Hawaii, entitled, "An Act to amend, add to and consolidate the laws relating to certain licenses, etc.," it is proposed to impose an annual license tax upon all practitioners of medicine and surgery and of dentistry in this Republic; and

Whereas, the proposed measure will be an indirect tax upon those of the community who seek their services, and at a time when, by reason of illness, are least able to afford it; and

Whereas, the imposition of this license tax offends the sense of equity, in that it is at variance with the principle of a progressive income tax which should be duly apportioned to the income of every member of the community; and

Whereas, as citizens and property owners they will cheerfully bear the burden which may be imposed upon them by an equitable system of taxation that may be deemed necessary and expedient by your honorable body, they submit that the proposed tax is eminently unfair and unjust, because it is a tax on labor and education, and bears disproportionately upon the members of the profession; and

Whereas, it is a measure unprecedented to impose such a tax upon the members of liberal professions, who from time immemorial have in all countries been accorded the right to exercise their profession free of special taxation; and

Whereas, if this measure is designed for the protection of the public against the admission of unworthy or incompetent persons into the medical profession, it will not serve the same purpose that would be served by the statute, or provision, that should deny to an incompetent or unworthy person the right to practice medicine at all.

Therefore, Be it resolved, that we do earnestly and respectfully protest and remonstrate against this measure as opposed to equity and the best interests of the community.

Resolved, That copies of these resolutions be sent to the President of the Republic and to the Legislature, and your petitioners will ever pray.

John S. McGrew, N. Russell, N. B. Emerson, F. L. Miner, Hugo Stangenwald, George Herbert, R. W. Anderson, B. McKibbin, George P. Andrews, J. M. Whitney, A. J. Derby, M. E. Grossman, J. T. Wayson, Chas. B. Cooper, D. M. Gedge, D. McLennan, C. B. Wood, H. W. Howard, R. I. Moore, George H. Huddy, C. Clifford Ryder, F. R. Day, S. G. Tucker, J. L. Hildebrand, E. Suhrmann, Igo Mori, S. Kojima, J. Uchida.

Report referred to the Judiciary Committee.

Rep. Robertson then presented the following petition from Chinese barbers in the city:

"To his Excellency Sanford B. Dole, President, To the Honorable the Senate, To the Honorable the House of Representatives of the Republic of Hawaii—The petition of the undersigned, residents and taxpayers of Honolulu (Chinese), humbly sheweth:

"First—That your petitioners have carried on the trade of barbers a number of years and have barber shops in Honolulu.

"Second—That the principal customers who patronize our shops are Chinese, and we claim and contend that we do not come in competition with the American and European barbers in Honolulu and do not in any way interfere with their profits.

"Third—That the bill now before both Houses provides for a license fee to be paid by all barbers, and we claim and contend that we should be exempted from the payment of such license fee, the principle reason being as stated in paragraph 2 of this petition, and for the additional reasons that we already are compelled to pay taxes, heavy rent and our profits are very small.

"We therefore pray that the bill be amended by exempting the Chinese barbers from the payment of the said license fee, and as in duty bound will ever pray.

"Dated this 8th day of April, A. D. 1896."

(Signed by twenty-four Chinese persons.)

Petition referred to the Judiciary Committee.

Rep. Robertson moved that the consideration of House Bill No. 12 be still further deferred. Carried.

Senate Bill No. 11, relating to the restriction of Chinese immigration, was brought up in second reading and passed, after an amendment by Rep. Ryckoff making provision for "domestic service or agricultural labor," in "coffee mills," as well as "in the field or in rice or sugar mills"—this in view of the almost certain growth of the coffee industry on the islands. Bill ordered read third time Tuesday.

House adjourned at 10:40 a. m.

## RECEPTION LAST NIGHT. TAX LIST SUGGESTION.

President and Mrs. Dole Entertain Many Guests.

HONORS TO MR. AND MRS. ADAMS.

Good Music and Beautiful Decorations. Hundreds of People Present—Distinguished Guests—A Success Over All the Other Receptions, Etc.

With music and flowers, with the soft glow of Japanese lanterns, hundreds of people enjoyed the reception of President and Mrs. Dole to Mr. and Mrs. E. R. Adams at the beautiful home of the President on Emma street last night.

From 5 until 9:30 o'clock guests came in perfect streams, nor did many see fit to leave until quite late, on account of the pleasant atmosphere that seemed to pervade everything.

The Hawaiian Band, stationed on the lawn near the entrance, played popular selections during the arrival of the guests, and assisted materially in making the event a pleasant one.

The house was a perfect bower of plants, from the spacious verandas into the rooms and out into the conservatory. At the entrance was a curtain formed of Hawaiian and American flags, gracefully draped and trailing lightly on the floor.

The reception room was perhaps the most profuse in decorations, and showed to good advantage the work of artistic hands. Yellow flowers prevailed, with here and there a sprinkling of vines or bunches of maiden-hair. In secluded corners were palms and ferns in just the proportion to accord with the other decorations of the room.

The sitting-room, immediately to the rear, was decorated with a different design in mind. Pink and red carnations and here and there a bunch of stephanotis vine and flowers were set about in various advantageous positions.

The conservatory leading from the dining-room was one of the main attractions of the evening, and a place made welcome by the cooling atmosphere resulting from the playing fountains.

Wandering about from room to room and out upon the verandas, the guests were ever treated to some new thing of beauty to occupy the attention and increase the pleasure of the evening.

President and Mrs. Dole and Mr. and Mrs. E. R. Adams received in the drawing-room.

When most of the guests had arrived it was found that another pleasant feature had been stored up. Miss McGrew played a violin solo with piano accompaniment by Mr. Oscar Herold, and was followed by Miss Richards with a soprano solo, accompanied by Miss McGrew. Next came a duet, "The Wanderer's Night Song," by Mr. Harry Von Holt and his sister, Mrs. Glade, with accompaniment by Mrs. Von Holt. Miss Castle's piano solo concluded the program.

It would be difficult to state just how many people attended the reception last night, but it is safe to say that upwards of 500 people were present.

In the House proceedings reported in this paper yesterday Rep. Ryckoff was misquoted in two places.

In speaking of horse racing he said that "gambling at the race course was one of the greatest evils the people of the United States and England have to contend with." He did not say that the races are an evil. Again he was quoted as "favoring the amendment regarding salary of the superintendent of electric lights." He opposed it and Mr. Richards favored it.

## LOCAL BREVITIES.

Castle & Cooke are dealers in the finest grades of lubricating oils. See their adv.

The Manufacturer's Shoe Company calls attention to shoes that are shoes and at prices within the reach of all.

American Minister Willis made a formal call on President Dole at the Executive building yesterday. He was accompanied by Consul Mills.

Capt. Ernest Renken of the mounted patrol made a score of 44 at the new police butts, Iwilei, yesterday. Several other good scores were made by members of the police department.

Claims against the estate of John Thomas Waterhouse, Jr., must be presented to Elizabeth Bourne Waterhouse, executrix, within six months from date, or they will be forever barred.

In a notice elsewhere it is announced that Waterhouse's No. 10 store has been sold to E. W. Jordan, who has control of the business and outstanding debts due the store. The Queen street stores will be continued by the Waterhouse estate.

Those who are troubled with rheumatism should try a few applications of Chamberlain's Pain Balm, rubbing the parts vigorously at each application. If that does not bring relief, dampen a piece of flannel with Pain Balm and bind it on over the seat of pain and prompt relief will surely follow. For sale by all druggists and dealers. Benson Smith & Co., agents for Hawaiian Islands.

B. F. Dillingham Draws Interesting Conclusions.

TAXES PAID BY O. R. & L. CO.

Discrepancy in Showing Made by Business Corporations—Railroad Paying One-eighth of Total Proper Taxation Will Give Surplus.

MR. EDITOR:—Whoever has been instrumental in bringing before the public the figures which appeared in the columns of your paper this morning under the head of "Review of Tax Returns," has certainly earned the respect and good will of every honest taxpayer in Hawaii.

Assuming the figures which you have published are correct, it ceases to be a wonder that a sixty days' epidemic of cholera, or any other unusual demand upon the public treasury should bring a heavy strain upon the exchequer. This exposition of figures, showing that \$29,202.74 is the total amount of taxes paid by eighty-six business corporations representing directly and indirectly the wealth of the whole country, is a most astounding revelation. That the sugar plantations, incorporated, pay taxes of 1 per cent. on \$10,000,000, and those held under partnership and individuals pay 1 per cent. on a possible \$2,000,000 more (which does not appear clearly in your exhibit) fails to satisfy the unsuspecting taxpayer who in making his returns takes oath that the cash value of his property as made by him is true to the best of his knowledge and belief, and acting in good faith returns his property at its full cash value.

It is a well known fact that the masses in this country are forced to pay 1 per cent. upon the full cash value of their real and personal property. If 1 per cent. taxes should be collected from all property on the same basis of value, the taxes from the sugar industry and "business corporations" would exceed \$300,000 per annum.

It is to be hoped that the present Legislature will give this important matter the attention it deserves, and look to the proper source for the necessary income of the country, rather than to waste time in by-paths seeking to squeeze a few hard-earned dollars from physicians and barbers and others who already contribute more than their share to the public revenue.

The property of the Oahu Railway and Land Company, or the principal part of that company's property—the railway department—is exempt by law from taxation, and yet it appears that the said corporation paid last year about one-eighth of the taxes paid by all the "business corporations" of this country. Is this unjust condition of the tax system, or lack of system, to continue under a republican form of government? If so, there will surely be trouble when the next tax assessment comes around. If money justly due the public treasury is withheld by the wealthy of the country, those who have less should demand the same privilege, and if carried into effect it may help to solve the "poor loan" problem, when rich and poor alike come forward to invest in 6 per cent. Government bonds money which all have withheld from taxes due. But the question of interest to be drawn from an exhausted treasury will then appear to be another matter. This country is one of the richest in the world. There is no good reason why its debt could not be consolidated at 4 per cent. With a proper adjustment of taxes there would be ample revenue to meet current expense, interest on bonds, and still have a surplus of \$300,000 to \$500,000 a year to spend in permanent improvements.

Speaking of the taxes paid by the O. R. & L. Co. brings to mind a remark made by a prominent gentleman in this city, who said: "Think what the Government has done for the O. R. & L. Co."

As this impression seems to exist to some extent, that the Government has done a great deal for the railway company, for which it may or may not be rewarded, permit me in this connection to mention a few important facts which may be acceptable to those who care to know the truth.

Prior to the extension of the railway to Waianae, the Government had paid to the O. R. & L. Co. in round numbers \$11,000 subsidy, during which time the Government received an increase of taxes of over \$40,000 from business which grew out of the efforts of the O. R. & L. Co. The increase of taxes now from business inaugurated in connection with the O. R. & L. Co., and which would not have existed but for that company, amount to \$16,000 annually. The figures given this morning as the amount of taxes paid by eighty-six corporations last year are \$29,202.74; deduct from that amount \$3,508.50, the amount paid by the O. R. & L. Co., and we have \$25,694.24.

The amount of increase in taxes which the O. R. & L. Co. created for this Government during its short existence is over 60 per cent. of an amount equal to the total amount paid by all other "business corporations" in this country, as given in your list in this morning's issue.

Perhaps the writer will be pardoned for mentioning this fact, under all the circumstances, to which he will add that a prominent member of the Senate made the remark to a friend of the writer who had been talking with him about interests concerning this road: "I don't believe in railroads anyway."

B. F. DILLINGHAM

April 9, 1896.

Arrival of the Alameda.

The O. S. S. Alameda von Ortenpolder master, arrived at an early hour this morning from San Francisco. She was telephoned at 1:15 a. m.



FOREIGN NEWS ITEMS.

Italy Forms an Alliance With England.

ABOUT VENEZUELA AND CUBA.

Recognition Blocked in Senate—Appropriation for Navy—Saw Heart and Lungs—Cable to Japan—Oxford Wins Again—Remedial Bill Killed.

ROME, April 25.—In the Senate today Baron Blanc, ex-Minister of Foreign Affairs, affirmed that the alliance between Great Britain and Italy was an accomplished fact. The overtures for peace, which had been made with a view to the eventual evacuation of Kassala, Baron Blanc said, had determined the authorities upon a public, definite manifestation of alliance, which was founded upon a more solid basis than protocols, namely, a community for defensive interests. This community would henceforth be extended to the security of Italy as a maritime power, and the Mediterranean power of Italy would now become an effective bond between Great Britain and the Driebrund.

Signor Simonetti, Minister of Foreign Affairs, concurred in Baron Blanc's statement. He created somewhat of a sensation by declaring that if the Dongola expedition was aimed at the reconquering of the Soudan, Italy must, if the conquest be effected, and if Great Britain so desires, restore Kassala. Advice received from Massowah are that General Baldissera, commander in chief of the Italian forces in Abyssinia, has started from Asmyra with a strong force. The object of the expedition is, if possible, to liberate the Italian garrison at Adigrat.

The Senate has approved the credits asked for carrying on the campaign in Egypt.

IN THE SENATE.

A Resolution Offered by Congress to Adjourn May 2d.

WASHINGTON, March 25.—The first reference to the adjournment of Congress came in the Senate today in a formal resolution offered by Mr. Platt, proposing an adjournment on May 2d. Platt said his purpose was to call attention to the desirability of an early adjournment. The resolution was referred to the appropriations committee, as any determination as to adjournment must depend upon the condition of the appropriation bills.

The adoption of a resolution allowing ex-President Harrison to receive a decoration from Spain and Brazil was postponed by an objection from Allen.

During the day Gallinger proposed an amendment prohibiting the United States or any State from giving any recognition or financial aid to any church or religious institution. Most of the day was spent on the legislative appropriation bill, which is not yet completed. The paragraphs substituting salaries for fees for United States district attorneys and marshals were agreed to after a lengthy discussion.

SETTLEMENT MADE.

Agreement Reached on Manitoba School Question.

WINNIPEG, March 28.—The school committee had two sessions today, but as far as is known have not as yet reached any conclusion. Attorney General Sifton being asked for a statement of the proceedings, said:

"I may as well tell you that an understanding has been arrived at between the commissioners and ourselves that nothing will be given out for publication until after the conference proceedings are over. When that time arrives the information will be given to the press in such a way as will leave no doubt as to its definite character. Until that time the press will not get any reliable information from any of us."

Senator Desjardines was more communicative and denied the report that any proposition had been made and refused. He stated that the framework of a settlement had been made, and he was very hopeful of a satisfactory outcome.

UNCLE SAM TO SETTLE IT.

Urban Incident Handed Over to the United States.

WASHINGTON, March 21.—The so-called Urban incident has been divorced from the Venezuela boundary dispute and practically terminated, it is understood, through the good offices of the United States, without the representatives of Great Britain and the South American republic coming into direct relations regarding the affair. The incident had at one time a somewhat threatening aspect, but finally developed into comparative insignificance, capable of exceedingly tame adjustment. It is strenuously contended by those most intimately concerned that the incident never had an ultimatum stage and that there was never any foundation for the report that a British fleet would be called upon to imitate the Corinto demonstration.

TO REQUEST RECALL.

Sultan Disabused With Action of American Minister.

LONDON, March 25.—The Constantinople correspondent of the Times has heard that for the last year intrigues were on foot between the Palace and Osman Digna which were likely to embarras Italy and England. According to the dispatch, the Turkish Minister and the First Secretary of the Turkish Legation at Washington have been recalled, owing to the sympathy for the

Armenians manifested in the United States. It is said that the Sultan has promised Ibrahim Pasha £10,000 if he succeeds in inducing the Armenian Patriarch to retire.

WANTS TO ARBITRATE.

Venezuelan Affair Touched Upon by Lord Salisbury.

LONDON, March 22.—Lord Salisbury has sent a reply to the memorial in favor of Anglo-American arbitration of the Venezuela question, adopted by the Peace Society recently. The reply is addressed to the Rt. Hon. James Stansfield, who presided at the meeting. Lord Salisbury says:

"I am glad to be able to inform you that this question is receiving the attention of the Government, and that proposals in the direction indicated by the memorial are now before the Government of the United States."

OXFORD WINS AGAIN.

Seventh Successive Defeat for Cambridge—Time 20.01.

PUTNEY, March 28.—The fifty-third boat race between Oxford and Cambridge was won by the former today by about a third of a length, after a most exciting finish. Oxford has thus won thirty races of the series, to twenty-two won by Cambridge, the dead heat in 1887 making up the total number pulled. This is the seventh year in succession that Oxford has defeated Cambridge. The time was 20.04, and the course was the usual one from Putney bridge to the winning post above the Ship Inn at Mortlake; distance, about four miles and a quarter.

A CABLE TO JAPAN.

The Project Discussed by the Senate Foreign Relations Committee.

WASHINGTON, March 25.—The Senate committee on foreign relations today discussed the project for the construction of a cable to Japan by the way of Honolulu, briefly, and set apart next Wednesday as a day for the final disposition of this subject. A bill has been drafted embodying the best features of the two measures before the committee and it will be left for next Wednesday to determine which company will be named in the measure. The majority of the committee appear to look upon the Schrymser proposition as the most favorable.

ANGLO-ITALIAN ALLIANCE.

Openly Declared in Italian Senate. Money Voted.

ROME, March 25.—The Senate, by a vote of 109 to 6, has adopted the credit asked for by the Government for contemplated operations in Africa, consequent upon the defeat of the Italian army at Adowa. The amount of the credit is 140,000,000 lire. The speakers during the debate pointed out that the attitude of Great Britain showed that the Anglo-Italian alliance was an accomplished fact, and rested upon a more solid basis than mere treaties and protocols.

WAITING FOR WITNESSES.

Dr. Jameson's Trial Adjourned Till Arrival of More Evidence.

LONDON, March 25.—The examination of Dr. Jameson and his fellow prisoners was continued today in Bow street police court. The principal evidence furnished today consisted of testimony as to the cutting of the telegraph wires, and a repetition of the details already cabled of the preparations at Kafeking for the advance of the raiders. The examination was eventually adjourned until April 28 to await the arrival in England of witnesses from South Africa.

Senate Resolutions Accepted.

WASHINGTON, March 26.—After a session with the Senate conference committee on the Cuban question today of less than half an hour's duration, the House conferees agreed to accept the Senate resolutions. The action will have the effect of taking the question entirely out of the Senate and of transferring all further discussion of the Cuban question to the House.

Death to Remedial Bill.

OTTAWA, March 25.—The Government has decided to force the Remedial Bill through the House, and in consequence Sir Charles Tupper gave notice tonight to take Saturday next week. There will be no Easter holidays, and Parliament will sit right on until the 24th prox. For all this, the outlook for the bill becoming a law is not bright.

Mrs. Davidson Acquitted.

SAN FRANCISCO, March 25.—Mrs. Davidson has been acquitted of the charge of extorting \$500 from Rev. C. O. Brown. Mr. Brown was the only witness. He testified that he paid the money not under fear of exposure but to obtain evidence against Mrs. Davidson. The court then instructed the jury to acquit Mrs. Davidson.

Must Work With Turks.

LONDON, March 27.—A Constantinople dispatch to the Daily News says: "The Council of Ministers has decided that Miss Clara Barton can only work in conjunction with the local Turkish commission in the distribution of relief, and can only use their lists of destitute Armenians. An trade to this effect is expected."

Uncle Sam's New Navy.

WASHINGTON, March 26.—The naval appropriation bill was passed today by the House without substantial amendment. The bill as passed carries \$31,611,034 and authorizes the construction of four battle ships and fifteen torpedo boats, the total cost of which will be in the neighborhood of \$35,000,000.

It is pretty definitely settled that the opera house will be opened by Mrs. Charles Turner.

JOHN NOTT,  
  
Wrought Steel Ranges, Chilled Iron Cooking Stoves.  
HOUSEKEEPING GOODS:  
Agate Ware (White, Gray and Nickel-plated), Pumps, Water and Soil Pipes, Water Closets and Urinals, Rubber Hose and Lawn Sprinklers, Bath Tubs and Steel Sinks, O. S. Gutters and Leaders, Sheet Iron Copper, Zinc and Lead, Lead Pipe and Pipe Fittings.  
PLUMBING, TIN, COPPER, AND SHEET IRON WORK.  
Diamond Block, 75-79 King Street.

Now is the Time  
to break up your ground for planting cane. Planters, after trying other kinds of breakers, have come back to the  
Hall's 15 Inch Breaker.  
  
HALL BREAKERS  
as being the Best Kind in Use. We have sold a great many within a few weeks, but still have on hand a few 12, 14 and 15 inch. We also have a few more of the celebrated  
Hall's Furrow Plows:  
No plantation is fully equipped without one or more of these. We have in stock a few of the WHEEL WALKING SINGLE PLOWS. This is the best stirring plow ever introduced here, and has fairly revolutionized the cultivation on some of the Hilo and Kau plantations. TRY THEM!  
Also, Hall's Steel SIDE HILL BREAKERS, for use on hilly ground, and in use on many of the plantations in places where a steam plow or ordinary breaker will not work.  
A number of years ago we introduced from Philadelphia the "Planet Jr. Horse Hoe," and have sold hundreds of them all over the Islands. It is one of the best cultivators ever used on a plantation. We are selling a great many now, and have a few left. Now is the time to use them. Constantly on hand all sizes of  
Planet Jr. Horse Hoe.

Rice Plows, Harrows,  
Buckeye Mowers,  
And All Kinds of  
Agricultural Implements.

The Aluminum Cane Knife  
That we have this year introduced has had a wonderful success. We got entirely out, but have just received a new lot. Read this letter:  
MESSRS. E. O. HALL & SON, Honolulu.  
DEAR SIR:—Regarding the aluminum cane knives which you sold us some time ago, allow us to state that same have given us the utmost satisfaction, and we think them superior to any cane knife we have used. The knives are light and durable, and keep a very good edge. The handles are also a great improvement, and are well shaped for Japs. Our men always try to secure an aluminum knife in preference to others, which we think the very best recommendation. We remain,  
Yours truly,  
H. P. FAYE & Co.  
We have received other letters just as commendatory.

The Tropic Oil  
For Engine and Cylinder is meeting with great success. We thought we had enough to carry us through the season, but got entirely out. We have just received another lot and are now ready to supply any orders that may come in.  
The "Tropic" is a Very High Grade Oil and has given perfect satisfaction where it is being used.  
E. O. HALL & SON.  
CORNER FORT AND KING STS., HONOLULU.

The Daily ADVERTISER.  
75 Cents a Month.  
Delivered by Carrier.

CASTLE & COOKE, Ltd.,  
Life and Fire  
Insurance Ag'ts.  
AGENTS FOR  
New England Mutual  
LIFE INSURANCE COMPANY  
Of Boston.  
Fire Insurance Company  
Of Hartford.  
INSURANCE  
Theo. H. Davies & Co., Ltd.  
AGENTS FOR  
FIRE, LIFE and MARINE  
INSURANCE.  
Northern Assurance Co  
Of London for FIRE & LIFE.  
Established 1836.  
Accumulated Funds, \$3,975,000.  
BRITISH AND FOREIGN  
MARINE INSURANCE CO., Ltd.,  
Of Liverpool for MARINE.  
Capital - - £1,000,000.  
Reduction of Rates.  
Immediate Payment of Claims.  
THEO. H. DAVIES & CO., Ltd., Agents.

Hamburg Bremen Fire Insurance Co.  
The undersigned having been appointed agents of the above company are prepared to insure risks against fire on Stone and Brick Buildings and on Merchandise stored therein on the most favorable terms. For particulars apply at the office of F. A. SCHAEFER & CO., Agents.  
General Insurance Company for Sea, River and Land Transport of Bremen.  
Having established an agency at Honolulu and the Hawaiian Islands the undersigned General Agents are authorized to take risks against the dangers of the sea at the most reasonable rates and on the most favorable terms.  
F. A. SCHAEFER & CO.,  
Agents for the Hawaiian Islands.

German Lloyd Marine Insurance Co.  
OF BERLIN.  
Fortuna General Insurance Company  
OF BERLIN.  
The above Insurance Companies have established a General Agency here, and the undersigned, General Agents, are authorized to take risks against the dangers of the seas at the most reasonable rates and on the most favorable terms.  
F. A. SCHAEFER & CO., Gnl. Agts.  
Trans-Atlantic Fire Insurance Company  
OF HAMBURG.  
Capital of the company and reserve, reichsmarks 6,000,000  
Capital their reinsurance companies 101,650,000  
Total reichsmarks 107,650,000  
North German Fire Insurance Company  
OF HAMBURG.  
Capital of the company and reserve, reichsmarks 8,830,000  
Capital their reinsurance companies 35,000,000  
Total reichsmarks 43,830,000  
The undersigned, General Agents of the above two companies for the Hawaiian Islands, are prepared to insure Buildings, Furniture, Merchandise and Produce, Machinery, etc., also Sugar and Rice Mills, and Vessels in the harbor, against loss or damage by fire on the most favorable terms.  
H. HACKFELD & CO.

North British and Mercantile  
INSURANCE COMPANY.  
TOTAL ASSETS 31ST DEC., 1894.  
£11,671,018 2s. 2d.  
1—Authorized Capital, £3,000,000  
Subscribed Capital, £2,750,000  
Paid-up Capital 687,500 0 0  
2—Fire Branch 2,410,993 7 8  
3—Life and Annuity Funds 8,672,525 14 11  
£11,671,018 2s. 2d.  
Revenue Fire Branch 1,546,856 18 7  
Revenue Life and Annuity Branches 1,359,821 16 9  
£2,906,678 15 4  
The accumulated funds of the Fire and Life Departments are free from liability in respect of each other.  
ED. HOFFSCHLAGER & CO.,  
Agents for the Hawaiian Islands.  
S. T. ALEXANDER H. P. BALDWIN  
ALEXANDER & BALDWIN  
Commission Merchants,  
NO. 3 CALIFORNIA STREET,  
SAN FRANCISCO  
Island Orders Promptly Filled.

BENSON, SMITH & CO.,  
Jobbing and Manufacturing  
PHARMACISTS.  
DEALERS IN  
PURE DRUGS,  
Chemicals,  
MEDICINAL PREPARATIONS  
AND  
Patent Medicines  
At the Lowest Prices.  
COR. OF FORT AND HOTEL STREETS.

W. H. RICE,  
Stock Raiser  
— And Dealer in —  
LIVE STOCK.  
— BREEDER OF —  
Fine Horses and Cattle  
Well-bred Fresh Milch Cows, and Young Sussex Bulls,  
Fine Saddle and Carriage Horses  
FOR SALE.  
Tourists and Excursion Parties desiring Single, Double or Four-in-hand Teams or Saddle Horses can be accommodated at W. H. Rice's Livery Stables.  
All Communications to be Addressed to  
W. H. RICE,  
LIHUE, KAUAI.

Metropolitan Market  
KING STREET.  
Choicest Meats  
From Finest Herds.  
G. J. WALLER, Proprietor.  
Families and Shipping Supplied  
ON SHORT NOTICE  
AT THE  
Lowest Market Prices  
All Meats delivered from this market are Thoroughly Chilled immediately after killing by means of a Bell-Coleman Patent Dry Air Refrigerator. Meat so treated retains all its juicy properties and is guaranteed to keep longer after delivery than freshly-killed meat.

Beaver Saloon.  
H. J. NOLTE, - Prop.  
Begg to announce to his friends and the public in general that he has opened the above saloon, where  
FIRST-CLASS REFRESHMENTS  
Will be served from 3 a. m. till 10 p. m., under the immediate supervision of a competent Chef-de Cuisine.  
THE FINEST GRADES OF  
Tobaccos,  
Cigars, Pipes and  
Smokers' Sundries  
Chosen by a personal selection from first-class manufacturers has been obtained and will be added to from time to time.  
One of Brunswick & Balke's  
Celebrated Billiard Tables  
Connected with the establishment, where lovers of the cue can participate.  
Typewriting and Copying.  
MISS M. F. LEDERER,  
Office—Hawaiian Abstract and Title Co.,  
Corner Fort and Merchant streets.  
421-m



## ROESCH CANE CARRIER.

It is the invention of a Local Carpenter.

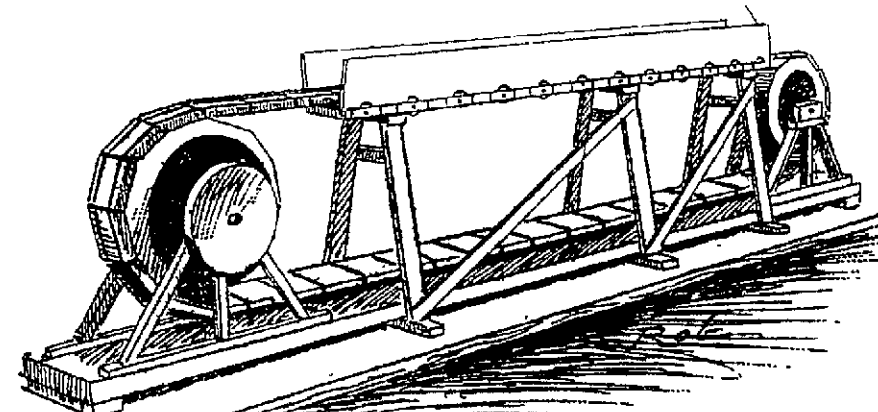
Will do as Much in an Hour as 25 Bullock Carts in a Day—Slight Cost per Mile—Will be Adopted.

Charles Roesch, formerly carpenter at Pahala plantation, has invented a long-distance cane-carrier that may be of great benefit as an economical piece of machinery on plantations.

Mr. Roesch has adopted for his invention the old principle of treadmills, and it can be made to run an unlimited distance.

Mr. Roesch has completed models of his invention and submitted them to the managers of several plantations, who have approved them. Patents have been obtained for the Hawaiian Islands, and applications have been made to have them cover the United States.

The carrier is intended for the removal of cane from the cane fields to the mill, whether the grade be up or down, and it is destined to supersede the costly expense of bullock teams



ROESCH PATENT CANE CARRIER.

over rough ground. It is estimated that it will do as much work in one hour as twenty-five bullock carts can accomplish in a day.

It is built somewhat on the principle of a fume with a movable bottom. The fume box can be made twelve feet long, so that they can be easily handled when it is necessary. The fume box is mounted on trusses twelve feet apart. On each of the carriers is a driving wheel eight feet in diameter. These wheels are made so that it is impossible for the cable to slip, as they are divided up into equal parts of four inches, flat surface, so that there is from five to six of the boards on a steady strain all the time while the machinery is in motion. The wheel nearest the mill is connected by a belt to the engine, by which power is introduced to the carrier.

There is a double cable supported by fourteen-inch carriers, which go on rollers through the fume boards and around the driving wheels to prevent slipping. The cables will be 3/4-inch steel-wire roller, are 2 1/2 inches, working in a 3/4-inch steel pin in plates. These are fastened with screws, four on each plate, and the rollers are of wood; the plates are malleable iron. The boxes are fourteen feet across the bottom, with ten-inch-high sideboards. The Roesch carrier is constructed on the plantation at a reasonable cost; it is estimated after careful study that one of these carriers can be constructed at a cost not to exceed \$5,000 per mile; two miles would cost but little more, as the same wheels and power are used.

A point in favor of this carrier, and a matter that has been a stumbling-block in the way of former methods tried, is that the wind has no effect on it. Some time ago an island plantation expended \$36,000 on a scheme which ultimately failed on account of the strong prevailing winds at that point. The cane is thrown in in the same manner as a common water fume, and will be conducted along the same way. Wood, feed, etc., can also be carried in the same manner.

Mr. Roesch proposes to build a coal-carrier, to be used in loading island steamers; it will be somewhat similar in construction to the cane-carrier, the difference being in the carrier boards and wheels. Mr. Roesch is away at present on Hawaii on business in connection with his patent.

## Death of L. C. Kelley.

Mr. L. C. Kelley, who died yesterday, has for many years been a resident of Oakland, Cal., and for the last twenty-two years was connected with the well known firm of "The Sather Banking Company" of San Francisco. Owing to failing health he was given six months' leave of absence, and took passage in the bark Rithet, which arrived at this port on the 2d inst., with his wife, who is the eldest daughter of Mr. H. M. Whitney of this city. His disease had advanced to such a stage that the ocean voyage failed to produce a change for the better, and he succumbed to the fatal consumption which had fastened on him. Mr. Kelley was held in high esteem by the banking firm with which he was connected, as well as by the citizens of Oakland and San Francisco. He leaves a widow and four daughters, three of the latter being now in Oakland, while the youngest is here with her mother. Mr. Kelley was a member of the Knights of Honor, and also of the Ancient Order of United Workmen of California.

## An Affidavit.

This is to certify that on May 11th I walked to Melick's drugstore on a pair of crutches and bought a bottle of Chamberlain's Pain Balm for inflammatory rheumatism, which had crippled me up. After using three bottles I am completely cured. I can cheerfully recommend it.—Charles H. Wetzel, Sunbury, Pa.

Sworn and subscribed to before me on August 10, 1894—Walter Shipman, J. P. For sale at 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., Agts. for Hawaiian Islands.

## COURT NOTES.

## Demurrer Sustained in Spreckels Case—Commissioner Appointed.

The Supreme Court has rendered a decision in the celebrated case of the smuggling schooner Henrietta. The decree of the lower court condemning the vessel and fittings is confirmed.

The same court sustained the demurrer in the suit in equity brought by Rudolph Spreckels against the Pauhou Plantation Company to restrain the latter from paying over any dividends accruing on the stock. The court holds that the plaintiff has an adequate and complete remedy at law. The bill not alleging that equity should take jurisdiction to avoid a multiplicity of suits, the Court does not consider the question.

Argument in the demurrer in the Afong case was heard all day yesterday.

W. A. Wall has been appointed

commissioner to partition real estate in the equity suit brought by Elizabeth K. Booth against Kapuakela.

Miss Aggie Gilman was married to Zachariah McKeague at the home of the bride, Monday evening. A big reception and luau was held afterward in honor of the event. Mr. McKeague was until recently a school teacher in Maui. He has accepted a position as school teacher in Waihole, Koolau, and will remove there soon.

## HOW DID THE THIEF GET IN?

You wake up some morning and miss your watch, your purse, your best clothes and other valuables. Yet neither you nor any member of your family heard a sound during the night. Neither is there a sign of how the thief got into the house, nor by what road he decamped. You rush round and tell the police, and also decide to keep a dog and a shot gun. You will let thieves know they mustn't come fooling around your premises after his. A sensible procedure. Meanwhile your watch, your money, etc., are gone. Quite so.

Now suppose I should tell you that the thief who stole your property never entered your house at all; that he was born in it—had lived twenty years in it; never had been out of it till he went off with your things albeit not a soul of you had ever seen or heard of him. What would you say to me? You would call me an idiot and threaten to have me sent back to the asylum. But don't be too sure.

"Later on," says Mr. Heakin, "rheumatism struck me in my system and I had pains all over me. I was confined to my bed for three months with it and could not dress myself. In this general condition I continued for five years. One after another I was treated by fourteen doctors in that time, but their medicines did me little or no good. At one time I went to the Infirmary at Sarsbury, where they treated me for heart disease; but I got worse, and, feeling anxious, returned home."

How he was finally cured we will mention in a minute. First, however, about his rheumatism. Every intelligent person knows that rheumatism and gout (its twin brother) is virtually a universal ailment. It does its cruel and body-racking work in every country and climate. No other malady causes so vast an aggregate of suffering and disability. Whatever will cure it is worth more money in England than a gold mine in every country.

But does rheumatism "strike into" the system as a bullet or a knife might strike into it? No. Rheumatism is a thief who steals away our comfort and strength; but it is a thief, as I said, who is born on the premises. In other words, it is one—and only one—of the direct consequences of indigestion and dyspepsia. And this is the why and wherefore: Indigestion creates a poison called uric acid; this acid combines with the chloride of sodium to form a salt; this salt is waste of excretion, which is deposited in the form of sharp crystals in the muscles and joints. Then comes inflammation and agony, otherwise rheumatism. Thus you perceive that it doesn't come from the outside, but from the inside—from the stomach. Our friend's cold, caught in the mine, didn't produce his rheumatism; it clogged his skin and so kept all the poison in his body instead of letting part of it out.

Here is our very good friend Mr. Richard Heakin of Pentreath, who expresses an opinion in this line. Let us have his exact words. He says: "Rheumatism struck into my system." Of course we understand that he speaks after the manner of men. You know we talk of being "attacked" by this, that and the other complaint, as though diseases were like soldiers or wild beasts. "Doesn't make any odds," do you say? "Get pardon, but it does—heavy odds. For it teaches us to look in the wrong direction for danger, do you see now?"

Thirteen years ago, in the spring of 1880, whilst working in the Roman Travel Lead Mines, Mr. Heakin took a bad cold. He got over the cold, but not over what followed. He was feeble, without appetite, and had a deal of pain in the chest and sides. His eyes and skin were tinted yellow, and his hands and feet were cold and clammy. Frequently he would break out into a cold perspiration, as a man does on receiving a nervous shock caused by something fearful or horrible. He was all so troubled with pain in the heart, and had spells of difficult breathing—what medical men call asthma.

Mr. Heakin adds "I was cured at last by Mother Peppel's Curative Syrup, and without it I believe I should have been dead long ago."

Very likely, very likely, for this thief, although he may wait long for his opportunity, isn't always satisfied to run away with our comfort and our money; he often takes life too.



## Every Rider "BIKE"

Will appreciate the virtue of

## SELVYT

The New POLISHING CLOTH.

Better and Cheaper than Chamois Leather! Polishes in half the time, with less than half the labor required with any other material. We are selling them so as to be within the reach of every one. Three sizes:

15c. 25c. 50c.

HOLLISTER DRUG CO., SOLE AGENTS.

## Pacific Guano and Fertilizer Co.

G. N. WILCOX, President. T. MAY, Auditor. J. F. HACKFELD, Vice-President. E. SUHR, Secretary and Treasurer. P. O. BOX 484 MUTUAL TEL 467.

WE ARE PREPARED TO FILL ALL ORDERS FOR

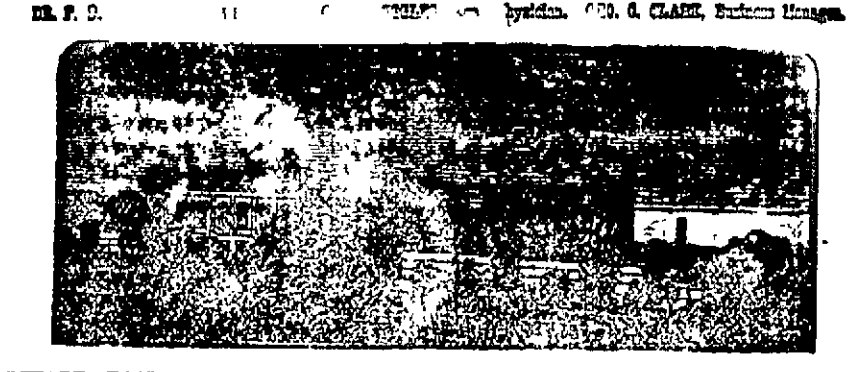
## Artificial Fertilizers.

ALSO CONSTANTLY ON HAND. Pacific Guano, Potash, Sulphate of Ammonia, Nitrate of Soda, Calcined Fertilizer, Salts, Etc., Etc.

Special attention given to analysis of soils by our Agricultural Chemist. ALL GOODS ARE GUARANTEED IN EVERY RESPECT.

For further particulars apply to PACIFIC GUANO AND FERTILIZER COMPANY. DR. W. AVERDAM, Manager.

## The PACIFIC HOSPITAL STOCKTON, CAL.



PRIVATE HOSPITAL for the CARE and TREATMENT OF MENTAL and NERVOUS DISEASES, MORPHINE and COCAINE HABITS. THE Proprietary Institution known as The Pacific Hospital is especially devoted to the care and treatment of Mental and Nervous Diseases. The buildings are comfortable and comfortable, having been constructed for the accommodation of over 200 patients, and they are pleasantly situated in the suburbs of Stockton, and surrounded by attractive grounds of 40 acres in extent, with cultivated gardens and pleasant walks. The advantages over public institutions in facility of admission and procuring extra accommodations, if required, are obvious. For terms and other particulars apply to the Management. REFERENCES: DR. L. C. LANE, San Francisco. DR. R. H. PROSSER, San Francisco. DR. W. H. HAYS, S. F. ex-Supt. Ins. Asylum Hospital, San Francisco. DR. S. H. WOOLBERT, S. F. Co., and Oakland. DR. E. A. McLEAN, San Francisco. DR. W. H. THORNTON, San Jose. DR. L. S. TRUSS, San Francisco. DR. G. A. SHURTLEWORTH, Supt. State Insane Asylum, 1500-1600.

## H. Hackfeld &amp; Co. Art Goods.

Are just in receipt of large imports from their Iron Works, "Pau" (Pau) and "Pau" (Pau) from Europe and by a number of vessels from America and of a large and

Complete Assortment

## DRY GOODS

such as Prints, Gingham, Cottons, Shirts, Denims, Tickings, Re-cuttas, Drills, Mosquito Netting, Curtains, Lawns.

A FINE SELECTION OF Dress Goods, Zephyrs, Etc., IN THE LATEST STYLES.

A splendid line of Flannels, Black and Colored Merinos and Cashmeres, Satins, Velvets, Plushes, Crapes, Etc.

## Tailors' Goods.

A FULL ASSORTMENT. Silesias, Sleeve Linings, Stiff Linen, Italian Cloth, Moleskins, Meltons, Serge, Kammgarns, Etc.

## Clothing, Underwear, Shawls,

Blankets, Quilts, Towels, Table Covers, Napkins, Handkerchiefs, Gloves, Hosiery, Hats, Umbrellas, Rugs and Carpets, Ribbons, Laces and Embroideries, Cutlery, Perfumery, Soaps, Etc.

## A Large Variety of Saddles,

Vienna and Iron Garden Furniture, Reclining and Seiler Pianos, Iron Bedsteads, Etc., Etc.

American and European Groceries, Liquors, Beer, and Mineral Waters, Oils and Paints, Cautic Soda, Sugar, Rice and Cabbages.

Sail Twine and Wrapping Twine, Wrapping Paper, Burials, Filter-press Cloth, Roofing-lates Square and Arch Firebricks, Lubricating Grease.

Sheet Zinc, Sheet Lead, Plain Galvanized Iron (best and 3d best), Galvanized Corrugated Iron, Steel Rails (18 and 20), Railroad Bolts, Spikes and Fishplates.

Railroad Steel Sleepers, Market Baskets, Demijohns and Corks.

Also, Hawaiian Sugar and Rice; Golden Gate, Diamond, Sperry's, Merchant's and El Dorado Flour, salmon, Corned Beef, Etc.

For Sale on the Most Liberal Terms and at the Lowest Prices by H. HACKFELD & CO.

## FOR BEAUTIFUL HAIR

Ayer's Hair Vigor RESTORES COLOR, PROMOTES Luxuriant Growth,

Keeps the scalp cool, moist, healthy, and free from dandruff. It is the best dressing in the world, and is perfectly harmless. Those desiring to retain the youthful appearance of the hair to an advanced period of life should use

Ayer's Hair Vigor.

Gold Medals at the World's Great Expositions.

Beware of cheap imitations. The name Ayer is prominent on the wrapper, and is blown in the glass of each bottle.

AGENTS FOR HAWAIIAN ISLANDS: HOLLISTER DRUG COMPANY Limited.

## J. S. WALKER,

General Agent the Hawaiian Islands, Royal Insurance Company, Alliance Assurance Company, Alliance Marine and General Insurance Company.

## WILHELMA OF MADGEBURG

INSURANCE COMPANY. Sun Life Insurance Company of Canada, Scottish Union and National Union.

Room 12, Spreckels' Block, Honolulu, H. I.

## BEAVER SALOON,

Fort street opposite Wilder & Co's. H. J. NOLTE, Proprietor.

First-class Lunches Served With Tea Coffee, Soda Water, Ginger Ale or Milk. Open from 3 a. m. till 10 p. m. Smokers' Requisites a specialty.

Telephone No. 414.

## King Bros.,

HOTEL STREET.



A Model Plant is not complete without Electric Power, thus dispensing with small engines.

Why not generate your power from one CENTRAL Station? One generator can furnish power to your Pumps, Centrifugals, Elevators, Plovers, Railways and Hoists; also furnish light and power for a radius of from 15 to 20 miles.

Electric power being used saves the labor of hauling coal in your field, water, and does away with high-priced engineers, and only have one engine to look after in your mill.

Where water power is available it costs nothing to generate Electric Power.

THE HAWAIIAN ELECTRIC COMPANY is now ready to furnish Electric Plants and Generators of all descriptions at short notice, and also has on hand a large stock of Water Motors and all Electrical Goods.

All orders will be given prompt attention, and estimates furnished for Lighting and Power Plants; also attention is given to House and Marine Wiring.

THEO. HOFFMAN, Manager.

## DR. J. COLLIS BROWNE'S CHLORODYNE.

Original and Only Genuine. COUGHS, COLDS, ASTHMA, BRONCHITIS.

Dr. J. Collis Browne's Chlorodyne. Vice-Chancellor SIR W. PAGE WOOD stated publicly in court that Dr. J. COLLIS BROWNE was undoubtedly the INVENTOR OF CHLORODYNE, that the whole story of the defendant Freeman was a deliberate untrue, and he regretted to say it had been sworn to. See The Times, July 13, 1884.

Dr. J. Collis Browne's Chlorodyne is a liquid medicine which assuages PAIN of EVERY KIND, affords a calm, refreshing sleep WITHOUT HEADACHE, and INVIGORATES the nervous system when exhausted. It is the Great Specific for Cholera, Dysentery, Diarrhoea.

The General Board of Health, London, report that it ACTS as a CHARM, and does generally sufficient.

Dr. Gibbon, Army Medical Staff, Calcutta, states: "Two doses completely cured me of diarrhoea."

Dr. J. Collis Browne's Chlorodyne is the TRUE PALLIATIVE in Neuralgia, Gout, Cancer, Toothache, Rheumatism.

Dr. J. Collis Browne's Chlorodyne Rapidly cuts short all attacks of Epilepsy, Spasms, Colic, Palpitation, Hysteria.

Important Caution.—The immense sale of this Remedy, has given rise to many unscrupulous imitations. N. B.—Every Bottle of Genuine Chlorodyne bears on the Government Stamp the name of the inventor, Dr. J. Collis Browne. Sold in bottles 1s. 1/4d., 2s. 6d. and 4s. 6d., by all the best.

Sole Manufacturer, J. T. DAVENPORT, 33 Great Russell street, London, W. C.

## HUSTACE &amp; CO.,

Dealers in Wood and Coal, ALSO WHITE AND BLACK SAND, which we will sell at the very lowest market rates.

Telephone No. 414.



## SHIPPING INTELLIGENCE.

## ARRIVALS.

Tuesday, April 7.  
C. A. S. S. Warrimoo, Bird, from Victoria and Vancouver.  
Stmr W G Hall, Simerson, from Maui and Hawaii.  
Stmr Kaala, Thompson, from Labaina.  
Wednesday, April 8.  
Ship C. F. Sargeant, Morse, from Newcastle.  
Bk Melrose, Peterson, from Newcastle.  
Bkne Irmgard, Schmidt, from San Francisco.  
Stmr Lehua, Nye, from Hawaii ports.  
Stmr James Makee, Peterson, from Kauai ports.  
Stmr J. A. Cummins, Nelson, from Oahu ports.  
Stmr Kaena, Calway, from Oahu ports.

Thursday, April 9.  
Stmr Mikahala, Haglund, from Kauai.  
Stmr Kaena, Calway, from Oahu ports.  
Stmr Ke Au Hou, Thompson, from Kauai ports.  
O S S Alameda, von Ortdorp, from San Francisco.

## DEPARTURES.

Tuesday, April 7.  
C. A. S. S. Warrimoo, Bird, for the Colonies.  
Stmr Iwalani, Smythe, for Lahaina and Hamakua.  
Stmr Claudine, Cameron, for Maui ports.  
Stmr Mokoli, McGregor, for Molokai and Lanai.  
Stmr Lih-Like, Weir, for Hawaii ports.  
Bk Andrew Welch, Drew, for San F.  
Wednesday, April 8.  
Stmr James Makee, Peterson, for Kauai ports.  
Stmr Kaala, Thompson, for Oahu ports.  
Bk Paul Isenberg, Wuhmann, for San Francisco.  
Thursday, April 9.  
Stmr Mikahala, Haglund, for Kauai ports, at 5 p. m.

## VESSELS LEAVING TODAY.

Stmr W G Hall, Simerson, for Maui and Hawaii.

## PASSENGERS.

## Arrivals.

From Maui and Hawaii, per stmr W G Hall, April 7—Dr Tennant, Hon. H. P. Baldwin, H. John Ohi, C. A. Wills, I. Farren, Miss Minnie Bolster Awana, and 38 on deck.

From Vancouver and Victoria, per R M S Warrimoo, April 7—T. Richard Robinson, Mr Ingham, Mrs Gosling and family.

From Kauai, per stmr Mikahala, April 9—J. M. Levinho and wife.

## Departures.

For Maui, per stmr Claudine, April 7 Miss Ella Wight, Mrs Kolomoku, Dr Moore, D. Kapokimohewa and J. K. Saunders.

For the Colonies, per C. A. S. S. Warrimoo, April 7: Mr. and Mrs. R. S. Yegil and infant, Dr. J. Hastings Reed and Mrs. S. C. Swan.

For San Francisco, per the Andrew Welch, April 7: H. W. Gilman.

## MARRIED.

McKEAGUE-GILMAN—In this city, Monday evening, April 6th, at the residence of the bride, Robello lane, Miss Aggie Gilman to Zachariah McKeague, the Rt. Rev. Father Lenore officiating.  
CREIGHTON-CUMMINS—In this city, April 6, 1896, the Rev. Fr. Valentine officiating, Chas. Creighton and Miss May A. Cummins, both of Honolulu.

## DIED.

KELLEY—In this city, on Tuesday, April 7, of consumption, Luke C. Kelley, aged 66 years, a resident of Oakland, Cal.

The funeral will take place from the residence of H. M. Whitney, on King street, at 4 o'clock this (Wednesday) afternoon.

## WHARF AND WAVE.

It has been learned from the agents of the C. A. S. S. Co. that the Miowera was to leave Sydney April 7th, and will therefore not be due at Honolulu until on or about the 22d inst.

Pilot Sanders began his services as pilot by bringing the Warrimoo into port yesterday. This he did in a most satisfactory manner, bearing out his reputation of being a cool-headed and careful man in the performance of his duty.

George Stratemeyer, the new port surveyor, was asked the following question by quite a number of people along the water front yesterday: "How about it, George, did you get your feet wet yesterday, and was the swell outside the boat too much for the swell inside the boat?"

The R M S. Warrimoo, Bird, commander, arrived at 11:30 yesterday, 7 days from Vancouver and Victoria. Following is the purser's report: Left Vancouver at 7 p. m. on the 29th ult., Victoria at 7 p. m. of the same day, rounding Cape Flattery at 11:30 p. m. passed Makapusk Point at 9:50 a. m. on the 7th, arriving as above, southwest and westerly gale blew with heavy cross sea, clearing up at noon of the 4th thence to arrival, fine weather.

## ONE BOX OF CLARKE'S B41 PILLS.

It is warranted to cure all discharges from the Primary Organs, in either sex (acquired or constitutional), Gravel, and Pains in the Back, Gout, Rheumatism, and all the Blood, and all the Humors, by the use of the B41 Pills, and Patent Medicine Vendors throughout the World, Proprietors, The Lincoln and Midland Counties Drug Co., Ltd., Lincoln, England.

## AN ACT TO MITIGATE.

Subject Thoroughly Discussed by Physicians.

## WOULD BE WRONG TO REPEAL.

What Can Take Its Place—Evils of Prostitution Must Be Checked—Law Might Be More Stringent—More Frequent Inspection Advised Here.

At the meeting of the Board of Health on Wednesday, President W. O. Smith announced that he had invited several members of the Legislature to be present, in order that they might hear the opinions of the members of the Board on the proposal to repeal the Act to Mitigate.

Rep. Bond, chairman of the House committee to whom the new Act was referred, said he would be glad to hear anything the physicians might have to say.

In response to a question by the president, Dr. Day said he had decided objections to any change being made that would abandon the law. It was as necessary here under the circumstances as anything else on the statutes. Last year we had an epidemic of cholera, which cost a great deal of money to stamp out, and the lives of sixty-eight persons. "If the reports were examined I am confident more than that number die every year here of syphilis. There are five women in the hospital today being treated for syphilis, and sent there through this very Act to Mitigate. If it were not for that those women would be transmitting the disease to men in the community. I do not think the morals of Honolulu or any other community can be improved by statute; it must be by some other way."

Dr. Wood coincided with Dr. Day. The Act could have no effect upon the morals of the community. It does not make women prostitutes, nor does it send men into their houses. When there is a better law, repeal this one. "I object to tearing down the old house until the new one is ready to occupy."

Dr. Emerson opposed repealing the law, even though it be a poor one; it is better to have it than to have none at all. "As to the moral side of the question, all that has been said is in favor of it. Disease does not improve the morals of a community, and a diseased child is more apt to be a law-breaking person than one who is healthy."

Theo. F. Lansing thought the doctors had expressed the thing clearly. He did not see how the morals of the community can be improved by taking statutes from the books. Every man who has a mother, wife or sister can do a great deal in missionary work among men who live with women and are not married to them. Illegitimate children are born to these people and taken into society. If this very thing was frowned down, he believed the standard of morals would be elevated. He had not studied the question carefully, but as far as he had gone he had failed to see where any good can be done by repealing the Act.

Dr. Wood said much of the disease from such causes comes from unregistered women. "Repeal the Act and you will have 110 more on the streets to spread the disease."

R. W. Myers thought that prostitution could not be stopped, and it was better to make the evil as light as possible. If the Act to Mitigate had been passed ten years before it was there would be 50,000 more Hawaiians here than there are.

Rep. Rycroft stated that he had a conversation with Dr. McKibbin on the subject, and had learned from him that for a whole year, owing to a shortage in the appropriation the law was not in operation, and the increase in venereal disease was large.

In answer to a question as to the probable result of repealing the law, Dr. Wood gave it as his opinion that the women would go into privacy and ply their trade. The men who solicit for them now would do so then, and he would like to suggest that severe measures against solicitation be adopted.

Minister Smith—The whole agitation at this time has been through the Advertiser. The situation was worse a year ago, because the women solicited. That was stopped and they afterward sat in the windows. That was stopped. Then they had lace curtains as a sign, and when that was made known by the newspapers it was stopped.

T. F. Lansing thought the evil as difficult to control or regulate as taxation. People in other countries have tried for years to stop it, without effect. So far as the agitation goes, with the exception of one class mentioned, he endorsed what the Advertiser has printed concerning the condition of affairs.

Dr. R. P. Myers said that through the enforcement of the Act the health of the prostitutes here was better than with the same class of women in any city in the world.

Replying to a question by Senator Baldwin, the president, W. O. Smith, said the percentage of Japanese women registered was growing larger and Hawaiians less.

## EXECUTOR'S NOTICE TO CREDITORS.

NOTICE is hereby given to all persons having claims against the estate of John Thomas Waterhouse, Jr. late of Honolulu, deceased, to present the same to the undersigned within six months from the date of the publication of this notice, or they will be forever barred.

ELIZABETH BOURNE WATERHOUSE, Executor of the will of John Thomas Waterhouse, Jr.  
Honolulu, April 7, 1896.  
4272-3t 1749-4w

## CHANGES IN TAX METHODS.

Some Plans for Increasing Revenue.

Committee Report to the Senate—Got to the Bottom of It—Appeals to Supreme Court.

HONOLULU, April 8, 1896.

Hon. W. C. Wilder, President of the Senate, Sir—Your special committee, to whom was referred Senate Bill No. 2, relating to internal taxes, report that they have had the same under consideration and recommend the following amendments thereto, viz.:

First—That Section 16 of said Act be amended so as to read as follows:

"Section 16. All real and personal property and the interest of any person in any real or personal property shall be assessed separately as to each item thereof, for its full cash value."

"Provided, however, that in all cases where real and personal property or several classes or kinds or parcels of real or personal property, respectively, are combined and made the basis of an enterprise for profit, shall be assessed as a whole on its fair and reasonable aggregate value."

"In estimating the aggregate value of each such enterprise for profit there shall be taken into consideration the net profits made by the same, and all other facts and considerations which reasonably and fairly bear upon such valuation."

In ascertaining the aggregate value of the property constituting an enterprise for profit for the purpose indicated by this Section, there shall be excluded therefrom the value of shares, in other Hawaiian corporations, held or owned by such enterprise, and all property on which specific taxes are levied.

"And further provided, that when any real estate or house is rented or leased, the sum of eight years' rental of the same shall be the assessment value of such real estate or house, unless such valuation shall be manifestly unfair or unjust."

Second—By adding a new section after Section 66, to be called Section 67, to be worded as follows, viz.:

"Section 67. If any of the property by this act directed to be returned shall consist of real or personal property, or several classes or kinds or parcels of real or personal property, respectively, which are combined and made the basis of an enterprise for profit, the person making the return shall give a detailed description of such property and state the aggregate value thereof, taking into consideration the net profit made by the same; and all other facts and considerations which reasonably and fairly bear upon such valuation."

"He shall state what, if any, the net profits of such enterprise have been during the twelve months next preceding; and, if known, what sale or sales of stock or other interest in such enterprise have taken place during the twelve months next preceding, giving the name of the person selling, the person buying, the number of shares or proportion of interest sold upon each sale; and, when known, the purchase price thereof."

Third—By adding four new sections after Section 80, to be called Sections 81, 82, 83 and 84, and to be worded as follows, viz.:

"Appeal to Supreme Court.

"Section 81. If any tax appeal court shall reduce the valuation of any property below the valuation placed thereon by the assessor, so that such reduction shall amount to \$5,000 or upwards;

"No shall value the property of any taxpayer at \$5,000 or more, greater than the valuation placed thereon in his tax return by the person making the return thereof;

"The tax assessor or the taxpayer, as the case may be, may at any time within twenty days appeal to the Supreme Court from such decision of such tax appeal court, by filing a notice of appeal, and if the appellant is the taxpayer, depositing with the chairman of such court the sum of \$100, or file in lieu thereof a bond with sufficient surety to the Clerk of the Supreme Court, in the sum of \$100, conditioned to pay all costs of such appeal in case the same is not sustained."

"Certificate of Appeal to the Supreme Court.

"Section 82. Upon any appeal being perfected as aforesaid, the chairman of the Tax Appeal Court from which such appeal is taken shall immediately certify up to the Supreme Court the record of all proceedings had before such Tax Appeal Court in and concerning such case, in which certificate there shall be set forth:

"1. The valuation of the property in dispute, claimed by the assessor.

"2. The valuation of the same, claimed by the taxpayer.

"3. The valuation placed thereon by the Tax Appeal Court.

"Such certificate shall be accompanied by a copy of the evidence taken before such Tax Appeal Court, and the decision of such Court in such case."

"Evidence on Appeal to the Supreme Court.

"Section 83. Upon any appeal to the Supreme Court under the provisions of this Act, the evidence taken before the Tax Appeal Court in connection with such appealed case shall be considered by the Supreme Court, and it may also, in its discretion, allow further evidence to be introduced by either party.

"Costs on appeal to Supreme Court.

"Section 84. The costs of any such appeal to the Supreme Court to be paid by the taxpayer, if the decision of such Court is against him shall be the same as in other appeals to the Supreme Court.

No costs shall be assessed in or payable by the assessor.

If the decision of such Court is in favor of the taxpayer, he shall not pay any of the costs of such appeal.

Fourth—That Section 88 be amended so that the same shall read as follows, viz.:

"Section 88. Section 26 of Chapter 61 of the Laws of 1892 is hereby repealed, such repeal to take effect upon the date of the publication hereof.

"Fifth—That Section 92 be amended so as to read as follows, viz.:

"Section 92. This Act shall take effect and be in force from and after the 31st day of December, 1896, excepting Sections 16, 67, 82, 83 and 84, and so much of Section 88 as repeals Section 26 of Chapter 61 of the Laws of 1892, which said sections and portions of a section shall take effect and be in force from and after the date of the publication thereof."

## SALE OF VALUABLE REAL ESTATE.

In pursuance of an order of the Circuit Court of the First Circuit, the undersigned will sell at Public Auction at the Auction Rooms of Jas. F. Morgan, Honolulu,

Saturday, April 18

AT 12 O'CLOCK NOON.

All of the Following Described Real Estate:

Lot situated on the mauka side of King street, near Alapai street, in Honolulu, having a frontage of 50 feet on King street and a depth of 180 feet and adjoining the premises of Mr. J. B. Atherton, being the same premises conveyed to J. Alfred Magoon, Trustee, by Kawaiui and Umi, his wife, by deed dated May 25th, 1891, recorded in the Register's Office, Oahu, in Book 133, pages 63 and 64.

Terms cash. United States gold coin.

Conveyance at the expense of purchaser.

Upset price \$1550.

J. ALFRED MAGOON,

Guardian of Rebecca Pancee Humeke.

The above property is particularly desirable on account of its situation and surroundings.

1745-7t

## NOTICE

To the Public and Patrons of

"No. 10" Store.

Having disposed of the Fort-street business, known as the "No. 10 store," to Mr. E. W. Jordan, he is now the proprietor and has control of the same, including the entire stock and the outstanding accounts of the Fort-street business due J. T. Waterhouse.

Thanking our patrons for their generous patronage during the years of the past, we bespeak for the new proprietor of the old reliable stand, "No. 10," their liberal support in the future.

The Queen-street stores will be kept intact and a full line of goods kept up in all departments, at wholesale and retail. MRS. E. B. WATERHOUSE, 4273-1w 1749-4w

IN THE CIRCUIT COURT, FIRST Circuit of the Hawaiian Islands, L. E. Smith, Plaintiff, vs. J. A. Thompson, Defendant.

Petition having been filed by Mrs. Priscilla E. Hassinger, sister of said intestate, praying that Letters of Administration upon said estate be issued to Joseph O. Carter, notice is hereby given that FRIDAY, the 24th day of April, A. D. 1896, at 10 o'clock a. m., in the Judiciary Building, Honolulu, is appointed the time and place for hearing said petition, when and where all persons concerned may appear and show cause, if any they have, why said petition should not be granted.

By the Court.

J. A. THOMPSON, Clerk.

Honolulu Oahu, March 24th, 1896.

174-3ta

## Mortgagee's Notice of Intention to Foreclose and of Sale.

IN ACCORDANCE WITH THE PROVISIONS of a certain mortgage made by ELIZABETH K. NAHAOLELUA in her own right and E. A. NAHAOLELUA, her husband, to Maie Kaha, dated December 29th, 1893, recorded in the Register Office, Oahu, in Liber 145, pages 410 and 411, notice is hereby given that C. W. Booth, Trustee under the Will of said Maie Kaha, deceased, intends to foreclose the same for condition broken, to-wit: the non-payment of both principal and interest when due.

Notice is likewise given that after the expiration of three weeks from this date the property covered by said mortgage will be advertised for sale at public auction, at the auction room of W. Seaborn Luce, Honolulu, and will be sold on TUESDAY, the 14th day of April, 1896, at 12 o'clock noon of that day.

For further particulars, apply to

C. W. BOOTH,

Trustee under the Will of Maie Kaha, deceased.

Dated Honolulu, March 20th, 1896.

The premises covered by said mortgage are:

First—All the right, title and interest of Elizabeth Nahaolelua in that piece or parcel of land situate at Kamaekua, Nuuanu, Oahu, commencing at the south angle at the outside corner of the embankment wall, the boundary runs north 74.45 deg, east 218 feet along Lamali's land thence north 30.30 deg, west 186 feet along Kaloalalanki's land, thence along the bank of a stream, south 57.45 deg, west 158 feet along Kekuanaoa's land, thence south 50.30 deg, west 72 feet along Kawaiauli's land, thence south 50.30 deg, east 40 feet to the point of commencement, and containing an area of 484-1000 of an acre, and being the same premises described in—, as appears in L. C. Award 6245, part 1, to Kawaiauli.

Second—All the interest of the said Elizabeth Nahaolelua in the Ahupuaa of Laupahoehoe, situate in Hanalei, Hawaii, described in Land Commission Award 6245, part 2, to Kawaiauli.

1743-4t

## NOTICE.

ALL PERSONS NOT HAVING business transacted with the "Hawaii" Sheep Station Company are forbidden to travel over the road or trails on the lands controlled by said company without previously obtaining permits.

Boys found on the land will be destroyed, and no hands of animals be allowed to pass over the roads.

HUNUOLA SHEEP STATION COMPANY.

Dated April 20, 1895.

The Daily Advertiser 75 cents a month. Delivered by carrier.

IN THE CIRCUIT COURT OF THE First Circuit, Hawaiian Islands. JAMES NEWTON, and GEORGE H. NEWTON, Plaintiffs, vs. FRANK O. BLAIR et al., Defendants. Action for Quietting of Title in Real Property situate in the Hawaiian Islands.

THE REPUBLIC OF HAWAII.—To the Marshal of the Hawaiian Islands or his Deputy:—You are hereby commanded to summon Frank O. Blair, grandson of Mary Emmons, deceased, and Florence S. Blair, his wife; George B. Blair, grandson of Mary Emmons, deceased, and Emily E. Blair, his wife; William G. Blair, grandson of Mary Emmons, deceased, and Hattie V. Blair, his wife; Henrietta Blair, daughter of Mary Emmons, deceased; Susan H. Stearns, granddaughter of Mary Emmons, deceased, and E. H. Stearns, her husband; Elizabeth R. Hosmer, granddaughter of Mary Emmons, deceased, Alice M. Hubbard, granddaughter of Mary Emmons, deceased, and E. Hubbard, her husband; Florence L. Matterson, granddaughter of Mary Emmons, deceased, and J. J. Matterson, her husband; Jane Case, daughter of Mary Emmons, deceased, and J. N. Case, her husband; Mary C. Martell, daughter of Mary Emmons, deceased; Henry Spring, grandson of Thomas L. Newton, deceased, and Sybil Spring, his wife; Angeline L. Vincent, granddaughter of Thomas L. Newton, deceased, and E. Vincent, her husband; A. Aline Underwood, granddaughter of Thomas L. Newton, deceased, and C. B. Underwood, her husband; Davis, husband of Frances Davis, a granddaughter of Thomas L. Newton, deceased, and Ida Weaver, a great granddaughter of Thomas L. Newton, deceased, and— Weaver, her husband; Helen Giffard, a granddaughter of Thomas L. Newton, deceased, and E. M. Giffard, her husband; George W. Forbes, daughter of Mary Emmons, deceased, and Juliette Forbes, his wife; R. Melancthon Forbes, son of Lydia F. Forbes, deceased, and Maggie Forbes, his wife; James Forbes, son of Lydia F. Forbes, deceased, and Ellen Forbes, his wife; Emory Forbes, son of Lydia F. Forbes, deceased;— Newman, husband of Lydia Newman, deceased, a daughter of Lydia F. Forbes, deceased; Frank Newton, grandson of John Newton, deceased, and Frances Newton, his wife; Asabel Newton, grandson of John Newton, deceased, and Mary Newton, his wife; Albert Newton, grandson of John Newton, deceased, and Ella Newton, his wife; Merritt Newton, grandson of John Newton, deceased, and Sadie Newton, his wife; George Newton, grandson of John Newton, deceased, and Doubleday, husband of Anna M. Doubleday, deceased, a granddaughter of John Newton, deceased; William A. Doubleday, a great-grandson of John Newton, deceased; Alice Newton, a great-granddaughter of John Newton, deceased;— Jackson, husband of— Jackson, a great-granddaughter of John Newton, deceased; Richard Eugene Jackson, a great-grandson of John Newton, deceased; Frances Mary Harris, a daughter of John Newton, deceased, and A. Harris, her husband; John H. Newton, a son of John Newton, deceased; Elizabeth Crandall, daughter of John Newton, deceased, and I. Crandall, her husband; Lydia Jane Harris, daughter of John Newton, deceased; William P. Newton, son of John Newton, deceased, and Emily Newton, his wife. Defendants, in case they shall file a valid answer, to be and appear before the said Circuit Court at the AUGUST TERM, thereof, to be held at Honolulu, Island of Oahu, Hawaiian Islands, on MONDAY, the third day of August next, at 10 o'clock a. m., to show cause why the claim of James L. Newton and George H. Newton, plaintiffs, should not be awarded to them pursuant to the tenor of their amended petition, and have judgment thereon with full return of your proceedings thereon.

Witness, Hon. Alfred W. Carter, First Judge of the Circuit Court of the Hawaiian Islands, at Honolulu, Oahu, Hawaiian Islands, this fourth day of April, 1896.

HENRY SMITH, Clerk.

I certify the foregoing to be a true full and faithful copy of the original, which is on file in my office, in said Honolulu, Hawaiian Islands.

HENRY SMITH, Clerk.

1748-3m

IN THE CIRCUIT COURT, FIRST CIRCUIT of the Hawaiian Islands. In Probate.

In the matter of the Estate of JOHN THOMAS WATERHOUSE of Honolulu, Island of Oahu, Hawaiian Islands, deceased. The petition and accounts of the Executors of the will of said deceased, wherein they ask that their accounts be examined and approved, and that a final order be made of distribution of the property remaining in their hands to the persons thereto entitled and discharging them from all further responsibility as such executors, having been filed:

It is ordered that FRIDAY, the 24th day of April, 1896, at 10 o'clock a. m., at Chambers, in the Court House, Judiciary Building, at Honolulu, be and the same hereby is appointed as the time and place for hearing said petition and accounts, and that all persons interested may then and there appear and show cause, if any they have, why the same should not be granted.

Honolulu, March 19, 1896.

By the Court.

J. A. THOMPSON, Clerk.

1744-3ta

IN THE CIRCUIT COURT OF THE First Circuit of the Hawaiian Islands.—In Probate.

In the matter of JAMES DONNELLY of Kalaiki, Honolulu, Island of Oahu, deceased intestate.

Petition having been filed by H. E. McIntyre, a creditor of said intestate, praying that Letters of administration upon said estate be issued to D. Dayton, notice is hereby given.

It is ordered that FRIDAY, the 17th day of April, A. D. 1896, at 10 o'clock a. m., in the Judiciary Building, is appointed the time and place for hearing said petition, when and where all persons concerned may appear and show cause, if any they have, why said petition should not be granted.

Dated Honolulu, March 19, A. D. 1896.

By the Court.

J. A. THOMPSON, Clerk.

1743-8ta

IN THE CIRCUIT COURT OF THE Fourth Circuit, Hawaiian Islands. At Chambers.—In Probate.

In the matter of the Estate of ALEXANDER GORDON HUTCHESON of Hilo, Hawaii, deceased intestate.

Order of notice of petition for Administration.

On reading and filing the petition of Jimmie Hutchison Gibb, a sister of Alexander Gordon Hutchison of Hilo, Hawaii, died intestate at Waimaku, Hilo, on the 6th day of February, A. D. 1896, leaving property in the Hawaiian Islands necessary to be administered upon, and praying that Letters of Administration issue to Jimmie Hutchison Gibb.

IT IS ORDERED that FRIDAY, the 8th day of May, A. D. 1896, at 10 o'clock a. m., be and hereby is appointed for hearing said petition in the Court-room of this Court, at Hilo, Hawaii, at which time and place a persons concerned may appear and show cause, if any they have, why said petition should not be granted.

Dated Hilo, H. I., March 2d, A. D. 1896.

By the Court.

DANIEL PORTER, Clerk.

1740-3w

## HONOLULU IRON WORKS CO.

Steam Engines,